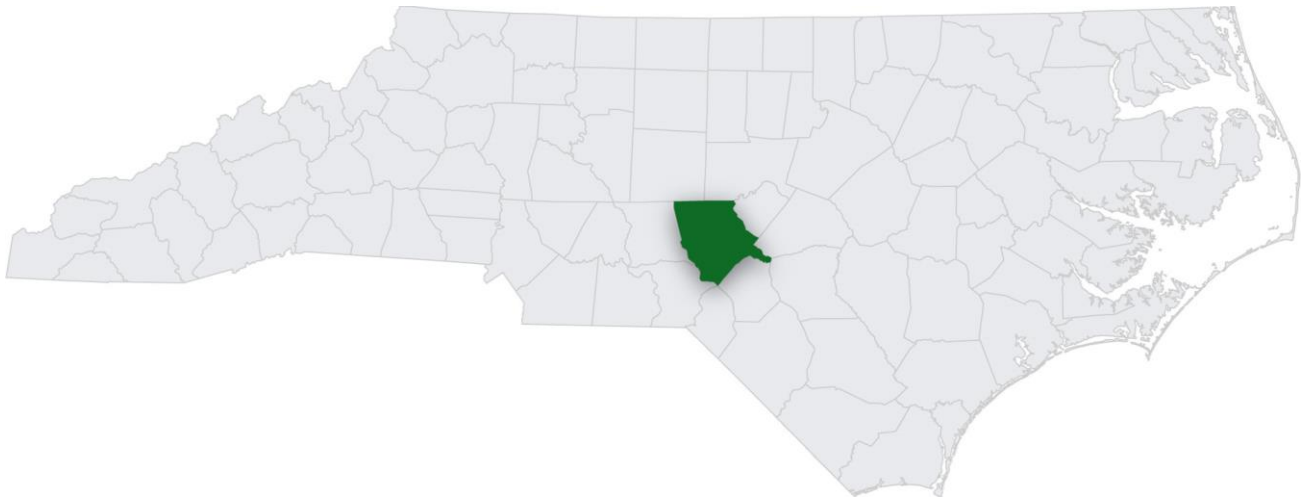


Moore County North Carolina



ADOPTED BUDGET FY 2018-2019

www.moorecountync.gov



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

County of Moore

North Carolina

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget presentation to the County of Moore for its annual budget for the fiscal year beginning July 1, 2017.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device. The award is valid for a period of one year only. We believe our budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



**County of Moore
North Carolina**

**Adopted Annual Budget
Fiscal Year 2018-2019**



Catherine Graham
Chair, Board of Commissioners

Otis Ritter
Vice Chair

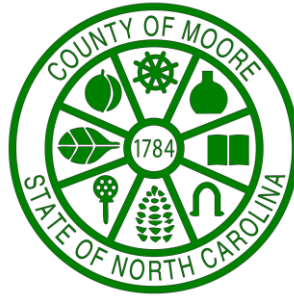
Frank Quis
Commissioner

Louis Gregory
Commissioner

Jerry Daeke
Commissioner

J. Wayne Vest
County Manager

Janet Parris
Assistant County Manager



County of Moore

MISSION:

Providing exceptional services that make Moore County a premiere community in which to live, work and raise a family

VISION:

Governing conservatively with innovative leadership and providing exemplary public service

VALUES:

Commitment to public service through integrity, respect and compassion to earn the public's trust



A Quick Index Top 10 Common Questions About the Moore County Budget

What is the County's tax rate and estimated tax value? ***\$.465/\$100 Valuation with an estimated tax valuation of \$12,544,512,630***

What is the total General Fund budget of the County? ***\$96,164,645***

How much revenue comes from property taxes? Sales tax? ***Property tax generates \$57,131,140 and Sales Tax generates \$18,073,217 for a total of \$75,204,357 in Revenue to the General Fund***

What percentage of the budget is spent on departments and activities supported by the General Fund? ***54.03%, page 17 shows the services supported by the General Fund departments by area***

What amount and percentage of the budget is spent on Education? ***\$44,207,453 (\$36,981,758 in operations and \$7,225,695 in Debt Service) or 45.97% of the General Fund expenditures are spent on Education***

What is the Capital Reserve for Governmental Project balance available for future capital projects? ***\$18,031,390 as of June 30, 2018***

How many employees work for the County? There are ***666 full time and 8 part time positions budgeted for the entire county, for a total Full time Equivalent of 670***

Does the County have a Fiscal Policy that guides how funds are reported? ***Yes see section on County Goals and Financial Policies in this document starting at page 56 for more details***

What does "GAAP" mean? ***Generally Accepted Accounting Principles is the uniform minimum standards of and guidelines for financial accounting reporting.***

What is the Organizational Structure of Moore County Government? ***See page xi of this section for the organizational structure of Moore County.***

Want to find something else? See more details in the Table of Contents section.

Introduction



About Moore County, North Carolina

Moore County, North Carolina, with a population of 97,264 comprises an area of approximately 705.49 square miles. There are eleven incorporated towns in Moore County-Aberdeen, Cameron, Carthage, Foxfire Village, Pinebluff, Pinehurst, Robbins, Southern Pines, Taylortown, Vass and Whispering Pines. Carthage is the County Seat. Moore County is located in the Sandhills area of the south-central portion of the state and is known for its' world class golf courses and equestrian activities.

The form of government for Moore County, which was founded in 1783, is the County Manager Administrator form of government. The five members of the Board of Commissioners are elected for staggered terms of four years. The Board of Commissioners, which acts as the County's legislative and policy making body, appoints the County Manager whose responsibility is to implement the legislative acts and policies of the Board. The County's 670 person workforce provides basic County services such as Social Services, Public Health, Sheriff, Board of Elections, Register of Deeds, Public Works, Water and Sewer Services, Parks and Recreation and many more.

From a historical perspective, archeological findings indicate that Indians of the Siouan family inhabited the area that is now Moore County formed as early as the beginning of the sixth century, until about 400 years ago. They hunted and camped throughout the area and, in places, settled in villages. A well-used Indian trail, which crosses the County, is thought to have first been beaten out by buffaloes on their annual migrations from the piedmont to the coastal marshes. This trail, which later came to be known as the Yadkin Road, played an important role in the early settlement of Moore County.

The earliest European settlers came to the region about 1739. During the ensuing years, additional settlers, largely English, Ulster Scots, and Germans moved into the area, traveling down the "Great Wagon Road" from Pennsylvania or up the Cape Fear River Valley from Wilmington. Most settled on the fertile lands of the "clay country" along the Deep River in northern Moore County. By the mid-1750's, the area was sparsely, but evenly settled.

The next twenty years saw a large influx of settlers, particularly Highland Scots, who immigrated to the colonies to escape the harsh economic and political conditions which existed in Scotland at the time. These Highlanders settled in the Sandhills of the southeast, an area bypassed by earlier settlers due to the pooriness of the soil. The industrious Scots, making the best of what they had, soon established the manufacture of naval stores as a major industry of the vast forests of longleaf pines.

The American Revolution curtailed the influx of settlers to the area and set the stage for bitter conflict. The Highlanders, who had taken an oath of allegiance to the King of England before leaving Scotland, remained loyal to the British throne; settlers in the "clay country" supported independence. Although no major battles were fought in Moore County, the guerrilla warfare between the two factions was bloody. The Highlanders paid dearly for their political views after the defeat of the British, facing the scorn of their neighbors, and in some cases, confiscation of their property and exile from the State.

In 1783, shortly after the end of the American Revolution, Moore, until that time a part of Cumberland, officially became a County. The new County was named for Alfred Moore of Brunswick, a famous militia colonel in the Revolution, and later a Judge of the Supreme Court of the United States. The citizens quickly



Introduction

set about establishing their government. As the area recovered from the disrupting effects of the war and began to prosper, some schools were built and several industries flourished in the northern part of the County, including a gun factory in Robbins and a carriage factory in Carthage. The Sandhills area continued to lag behind.

The Civil War put an end to all progress, as every able-bodied man went to war. After the war, Moore County had a long struggle to recovery. But, in the 1870's, the Raleigh and Augusta Railroad came through the Sandhills, providing a means to ship the products of the pine forests. Little towns sprang up every ten miles or so along the line to serve as shipping points.

During the 1880s, yet another industry developed in the Sandhills. At that time, there were a number of human ailments for which the only treatment was fresh air and mineral water. The area had an abundance of both, and plenty of cheap land. Town sites were laid out up and down the rail line. Soon, people wishing to improve their health or seeking "refuge from the northern blizzard" began to flock to the resort towns. Shaw's Ridge, later incorporated as Southern Pines, became the most popular. Several years later, in 1895 Pinehurst was built; a complete resort village with an elegant inn, electricity, and a telephone system.

During the 20th century, Moore County continued to expand becoming best known for golf and equestrian activities. It is a destination point for those wishing to enjoy golf and horses, but also for those seeking the ideal place to retire.

There is more information under the Supplemental Section of this budget document such as, the Moore County population, median age, school enrollment, unemployment, etc.

Introduction



The pages in this document represent our plans to utilize the County's resources to continue a quality of life that is safe, clean, prosperous, and enjoyable. Moore County is also our home, and we take pride in having the opportunity to improve the County through our professional lives each day. We are pleased that by reading this document you share our desire to enhance one of the most vibrant counties in the nation. We hope that readers at all levels of budget experience will find this document to be an informative presentation of the challenges that face Moore County.

County budgets can be complex and confusing. Discussions often present the same information from more than one perspective. Technical terms like "Unrestricted Intergovernmental Revenue," for example, can also be confusing, so this document attempts to define and clarify terms wherever necessary; should it fail to do so, please contact the County Manager's Office at (910) 947-6363.

The layout of the document is intended to take the reader from the broadest budget presentations (trends, consolidated totals, etc.) to the more specific budget presentations (individual departmental budgets, specific projects, etc.). Realizing that information needs differ for every reader, the document is divided into sections to provide easy "flip-to" access.

County Manager's Message: The County Manager discusses the major issues that affect County operations. In essence, the County Manager defines the costs of the issues facing the County (expenditures) and proposes the resources (revenues) to apply to each issue.

Budget Ordinance: The actual legally binding ordinance that establishes the new annual budget.

County Board Goals & Financial Policies: Council's goals for the next fiscal year are established. Fiscal management policies are also presented, including modifications for the new budget year.

Budget Guide and Budget Development Policy: How does the County develop its budget document, and what do all the pages of numbers and tables mean anyway? The section dissects the structure of the budget, and explains the relationships between its many facets. We recommend that the novice reader start here to gain an understanding of the preparation of the annual budget and the budget development policy.

About County Services: This section includes brief descriptions of the various County departments and divisions, and the responsibilities of each.

Budget Summary: The document begins to evaluate the numbers that have been articulated in the County Manager's Message and officially proposed in the Budget Ordinance. A context for the budget begins to develop as it is related to budgets of previous years. Consolidated summaries, as well as the detail underlying budget decisions, focus on the premises used to develop the budget. The section presents trends and assumptions for revenues and expenditures, as well as discussions of fund balance projections and personnel projections.

General Fund, Enterprise Funds, and Other Funds Sections: Every County department or division appears with individual presentations of performance measures, objectives, and budgets. The presentations of the departments—and how they relate to their individual funds—are the most specific presentations of the budget.

Performance Measures: This section was created with the FY15/16 budget document that was submitted and we are expanding on the County's critical measures each fiscal year. Each department is asked to report on one or more critical measure to provide the citizens of Moore County. We have included a short



Introduction

narrative, approved with the FY17/18 budget as well as staffing. The FY17/18 year end performance measures are included in this document as of June 30, 2018. This section is ever changing to meet the critical measures of the departments and updating them to be more efficient.

Capital Improvements: A feature section that highlights special County capital improvement initiatives, including those with state or federal grant funding.

Debt Service: The County's debt position is discussed with projections for future debt needs.

Five Year Financial Forecast: What are the assumptions that will guide the decision-making process in the coming years? Forecasts for expenditures and revenues establish the parameters for budgets to five years in the future.

Supplementary Information: Find some background information about the County of Moore here. Included are demographic, geographic, historical, and statistical information, as well as the County's pay plan.

Budget Glossary: If a term is not defined in the document, look here. Most acronyms and technical terms are defined when they first appear in the document, but some are defined here to provide needed explanations. We expand on this section each fiscal year.

To find specific information that appears in individual sections, please refer to the Table of Contents in the front of the document.

Budget Process

Budget Preparation Overview

Budget preparation affords departments the opportunity to reassess their goals and objectives and the strategies for accomplishing them. Even though the budget may be heard by the Board of Commissioners in May and adopted in June, its preparation begins at least six months prior with projections of the County's reserves, revenues, and financial capacity. It is against this backdrop that departmental expenditure requests are formulated and reviewed. The FY 2017-2018 Budget Calendar is displayed in this document.

Financial Forecasting

The annual budget process begins with the Budget Office preparing revenue and expenditure projections. These projections serve as the framework for financial decision-making during the County's annual strategic planning and budget process. The Budget Office updates the County's general fund forecast annually to adjust for changes in local, state, and national economic conditions and trends; changes in County's priorities and policies; and other variables that might affect the County's ability to provide needed services and maintain its financial health in future years.

County Commissioners' Strategic Planning

Linking important objectives with necessary resources requires a process that identifies key goals at the very beginning of budget preparation. The annual strategic planning process begins with the Board of Commissioners' Retreat in January, at which time the Commissioners identify their goals and priorities for the upcoming fiscal year. The Commissioners' directives set the tone for the development of the annual budget.

Introduction



Departmental Budget Development

Departments begin developing their budget requests in January. During this phase, departments are encouraged to thoroughly review all programs and services assessing their “value” and priority to the citizens of Moore County. Examination of current departmental programs or positions for possible consolidation, reduction, or elimination is strongly suggested.

Any new programs or services that departments would like to be funded are submitted to the Budget Office as expansion requests. Expansion requests identify the program’s purpose, costs, objectives, and proposed funding sources. The expansion request also describes how the new or enhanced program is linked with overall Board of Commissioners’ priorities. Departments are encouraged to prioritize their expansion requests and only submit a limited number of requests each year.

In addition to the budget worksheets and expansion request forms, departments are required to submit the following information to the Budget Office.

- **New or Increased Fees.** Proposals for new or increased user fees are also submitted with the departmental budget request packages.
- **Performance Objectives & Measures.** Performance measures are used to report on the achievements, impacts, and outcomes of key County programs. Departments submit an update of their performance objectives and measures during the budget process. Departments report on prior year performance, update current year estimates, and set targets for the upcoming fiscal year. Departments are also encouraged to continually evaluate and refine their performance indicators to ensure that they accurately reflect the organization’s mission and priorities.

County Manager Review

Once the Budget Office has completed its technical review of the budget, department directors meet with the County Manager in team sessions to discuss the operating and capital budget requests. Expansion requests are evaluated based on the County’s financial capacity and on how they relate to the Commissioners’ priorities. With a recessionary economy, budgets have actually been reduced in most cases, but are still based on the County financial conditions and Commissioner’s goals. Following these senior management sessions, a countywide proposed operating budget is developed.

Budget Adoption

Moore County adopts its annual operating budget in accordance with North Carolina General Statutes (N.C.G.S. 159 – Local Government Budget and Fiscal Control Act). These statutes require that counties adopt a balanced budget in which estimated revenues and appropriated fund balances equal expenditures. The County Manager must submit a balanced budget proposal to the Board of Commissioners by June 1 of each year, and the Board of Commissioners must adopt the Budget Ordinance by July 1. A formal public hearing is required to obtain taxpayer comments before County Commissioners adopts the budget. By state law, the fiscal year begins on July 1 and ends on June 30.

Budget Amendments & Revisions/Transfers

After the Budget Ordinance is enacted, state law permits the Board of Commissioners to amend it at any time during the fiscal year. Each amendment must continue to adhere to the balanced budget statutory requirements. Amendments may not change the property tax levy or alter a taxpayer’s liability.

Budget revisions are also called budget transfers within a departmental budget not affecting the total departmental appropriation or fund total. Budget revisions/transfers do not require Board of Commissioners’ approval.



Introduction

Basis of Budgeting

As required by the North Carolina Local Government Budget & Fiscal Control Act, the budget is prepared and adopted using the modified accrual basis of accounting. Briefly, this means that obligations of the County are budgeted as expenditures, but revenues are recognized only when they are measurable and available. The County considers all revenues available if they are collected within 60 days after year end, except for property taxes. Those revenues susceptible to accrual include investment earnings, sales tax, and grants as earned.

During the year, the County's accounting system is maintained on the same basis as the adopted budget. This enables departmental budgets to be easily monitored via monthly accounting system reports. At year-end, the County's Comprehensive Annual Financial Report (CAFR) is prepared on a basis consistent with generally accepted accounting principles (GAAP). This basis of accounting conforms to the way the County prepares its budget, with a couple of notable exceptions. One, certain items that are referred to as revenues and expenditures in the budget are included as other financing sources and uses in the CAFR. In addition, for financial statement presentations, proprietary funds are adjusted to the full accrual basis. The most significant differences between the budget and CAFR for proprietary funds are: capital outlay & debt service principal payments are recorded as expenditures for budgetary purposes as opposed to adjustments of balance sheet accounts in the CAFR (GAAP); and depreciation is recorded as an expense in the CAFR (GAAP) and not recognized for budgetary purposes.

All outstanding encumbrances on the accounting system on June 30 are carried over into the next year's budget. Outstanding encumbrances at year end do not constitute expenditures as liabilities.

Local Governments exist to provide a wide range of basic services on which we all depend; police and fire protection, streets and sidewalks, water systems, garbage collections, and parks, just to name a few. The ability of a local government to provide this wide range of services rests on its financial decision-making. This document contains Moore County's FY 2017-2018 Adopted Budget, which is the financial plan that will guide County operations over the next year.

The next page shows the organizational chart for Moore County Government. It is color coded to allow the reader to better understand the layout of Moore County Government and how the different agencies are organized. The bottom right-hand corner shows the different boards that the County Commissioners appoint citizens to serve on. It also shows how the different organizations work together to accomplish the County mission. The Key to the organizational chart is in the bottom left-hand corner of the page.



Moore County, North Carolina

Structural Organizational Chart

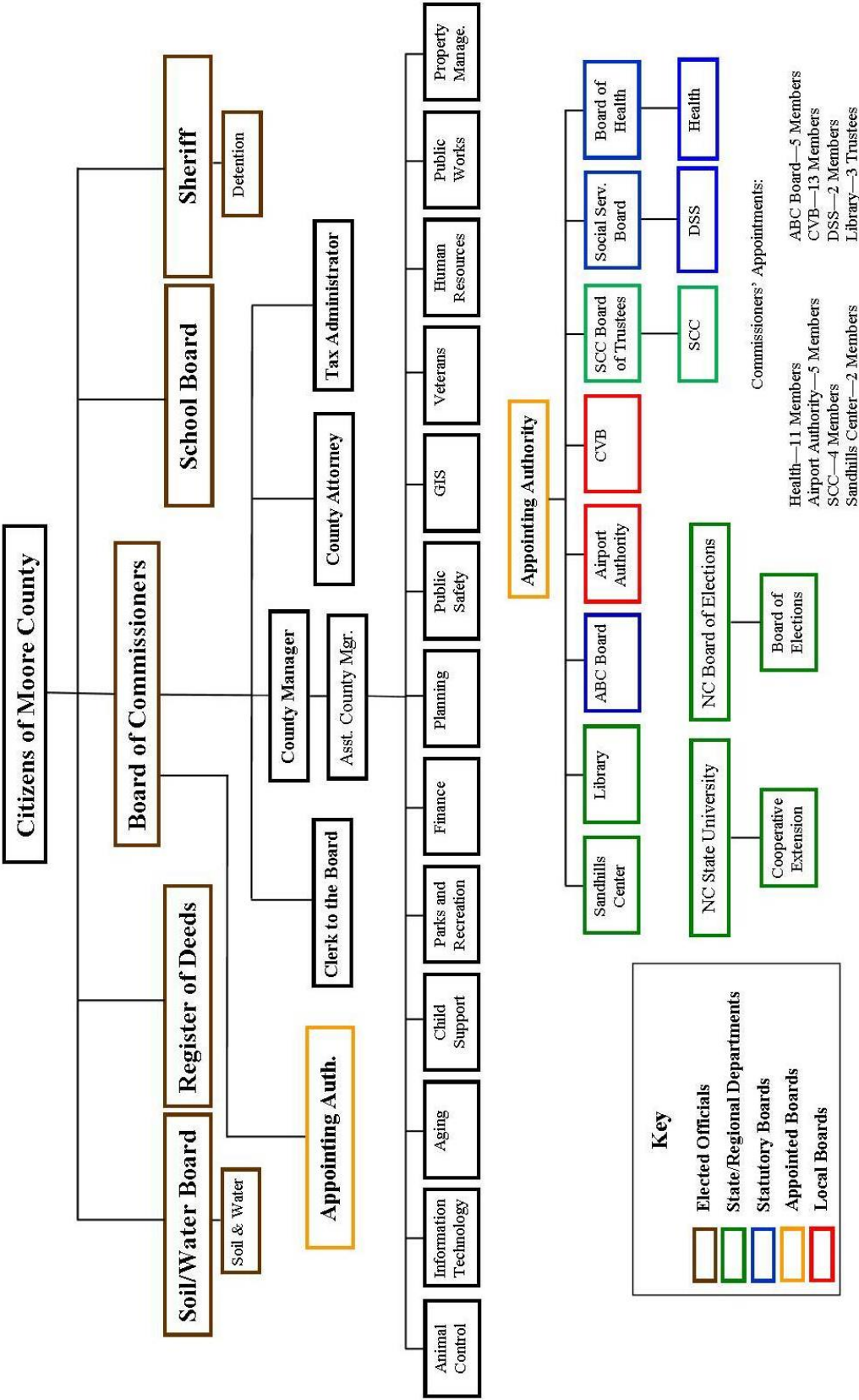




Table of Contents



	Page
Introduction	
GFOA Distinguished Budget Award.....	i
Commissioner's Title Page	ii
Mission Statement	iii
A Quick Index: Top 10 Most Common Questions	iv
About Moore County, North Carolina.....	v-vi
Budget Guide Introduction	vii
Budget Process and Preparation Overview	viii
Departmental Budget Development.....	ix
Basis of Budgeting.....	x
Organizational Chart	xi
Table of Contents	
Table of Contents	xiii-xiv
Manager's Message	
County Manager's Budget Message	1-40
Budget Ordinance	
Adopted Budget Ordinance	41-52
Budget Goals and Financial Guidelines	
Goals from Annual Retreat	53-56
Fiscal Policy Guidelines	56-61
Budget Guide & Development	
Guide to the Budget Document	63-64
Budget Development Policy.....	65-86
About County Services	
Description of County Services	87-93
Budget Summary	
List of Fund Types.....	95
County-Wide Revenues and Expenditures by Fund-Type.....	96
General Fund Revenues.....	97-98
General Fund Expenditures.....	99
Enterprise Fund Revenues and Expenditures	100
Internal Service Fund Revenues and Expenditures.....	101
Special Revenue Fund Revenues and Expenditures.....	102
County-Wide Expenditures by Fund	103
Analysis of Fund Balance.....	104-107
Authorized Positions/Staffing	108
Budget Calendar.....	109
General Fund	
General Fund Summary Percentage by Functional Area	111
General Fund Summary Revenues and Expenditures by Functional Area.....	112-113



Table of Contents

	Page
<i>General Fund, continued</i>	
Summary of Expenditures by Department	114
Departmental Budget and Performance Pages	115-143
Other General Fund Expenditures	144
<i>Enterprise Fund</i>	
Enterprise Fund Summary	145
Enterprise Fund Revenues and Expenditures by Fund	146
Enterprise Fund Moore County Public Utilities	147
Enterprise Fund East Moore Water District	148
Enterprise Fund Water Pollution Control Plant	149
<i>Other Funds</i>	
Other Funds Summary by Functional Area	151
Summary of Other Funds Revenues and Expenditures	152
Internal Service Funds	153
Special Revenue Funds	154-157
Component Units	158-159
<i>Performance Measures</i>	
Departmental Narratives and Critical Measure	161-178
<i>Capital and Debt Management</i>	
Capital Improvement Program	179
Capital Reserve Funds	180
Major Capital Improvement Projects – Summary	181-182
Capital Improvement Projects – Detail	182-187
Capital Outlay Expenses Budgeted by Fund – Summary	187-188
Legal Debt Margin	189
County Debt Service Budgeted for Fiscal Year 2019	190
All County Debt, Issuances and Amount	191-192
Debt Service History 2006-2018	193-197
<i>Five Year Financial Forecast</i>	
Financial Forecast	199-201
General Fund Five Year Forecast	202
Enterprise Fund Five Year Forecast	203
Special Revenue Fund Five Year Forecast	204
<i>Supplemental Information</i>	
Supplemental & Historical Information	205
Demographic and Economic Data	205-207
Principle Employers, Assessed Taxes and Values	208-210
Convention & Visitors Bureau	211
Glossary of Financial and Governmental Terms	212-218



Manager's Budget Recommendations for Fiscal Year 2019

May 30, 2018

INTRODUCTION:

The Honorable Catherine Graham, Chair
Honorable Members of the Moore County Board of Commissioners

As Moore County Manager, I am pleased and honored to present to the Board of Commissioners the 2019 fiscal year budget which has been developed in accordance with Section 159 of North Carolina General Statutes and the Local Government Budget and Fiscal Control Act.

Although this document is termed the, "Manager's Budget Recommendations" it is the result of several meetings and discussions by the Budget Team with the County Department Directors, as well as, the leaders of other organizations and entities that receive funding from/through the County. The Budget Team Members are listed below along with a general organizational chart in the introduction section of this budget book on page ix.

FY18/19 Budget Team Members

Name	Position/Title
Catherine Graham	Moore County Board of Commissioners, Board Chair
Frank Quis	Moore County Board of Commissioners
Laura Williams	Clerk to the Board
Gary Briggs	Tax Administrator
Caroline Xiong	Chief Finance Officer
Denise Brook	Human Resources Director
Bobby Lake	Property Management Director
Chris Butts	Information Technology Director
Tami Golden	Internal Auditor
Janet Parris	Assistant County Manager
Wayne Vest	County Manager



Manager's Message

OVERVIEW:

The Manager's recommended budget provides a sound basis and balanced budget plan for managing the upcoming fiscal year's revenues and expenditures across all fund types and has been developed with the following guiding principles:

- I. Ensure the appropriate level of services for the citizens of Moore County to include a review of the tax rates for the General Fund, Advanced Life Support, and Fire Service District
- II. Prioritize education, public safety, and public health
- III. Identify expense reductions and ensure effective fund and position allocations
- IV. Preserve the employee benefits and compensation package to include the potential for implementation of updated Pay & Class Plan, and to ensure the sustainability of the County's Self-Insurance program

The 2019 Recommended Budget is balanced at \$142,990,258 for all County operations and debt service requirements which equates to a 5.00% increase as compared to the fiscal year 2018 adopted original budget. The Net Total 2019 Recommended Budget is \$134,250,636 as compared to the Net Total 2018 adopted budget of \$127,466,954 which is 5.32% increase. The difference between the gross budget and net budget is related to transfers and assessments within County departments that serve to show the actual cost associated with department operations.



GUIDING PRINCIPLES

- I. Ensure the appropriate level of services for the citizens of Moore County to include a review of the tax rates for the General Fund, Advanced Life Support, and Fire Service District:

The Budget Team along with Department Directors and other agency leaders worked diligently together, throughout the budget process evaluating programs, positions, line items, etc. to allocate appropriate funding levels which have now been incorporated in the recommended budget. Major areas include:

General Government

Public Safety

Health and Social Services

Education

Water and Sewer

Environmental and Community Development

Cultural/Recreation

Capital Projects

Debt Service



Manager's Message

GUIDING PRINCIPLES (continued):

MOORE COUNTY TAX RATE CHART

COUNTY GENERAL AND ADVANCED LIFE SUPPORT

	12/13	13/14	14/15	15/16	16/17	17/18	18/19
COUNTY GENERAL	0.465	0.465	0.465	0.465	0.465	0.465	0.465
ALS	0.02	0.02	0.02	0.020	0.030	0.030	0.040

FIRE DISTRICTS

	12/13	13/14	14/15	15/16	16/17	17/18	18/19
S FIRE, AMBULANCE, RESCUE DISTRICT				0.080	0.085	0.090	0.095
A SOUTHERN PINES	0.089	0.089	0.089				
B CRESTLINE	0.083	0.083	0.083				
C PINEBLUFF	0.086	0.086	0.086				
D PINEHURST	0.084	0.084	0.084				
E SEVEN LAKES	0.04	0.04	0.04				
F WEST END	0.059	0.059	0.069				
G EASTWOOD	0.07	0.07	0.07				
H CIRCLE V							
J ROBBINS	0.063	0.063	0.063				
K CARTHAGE	0.064	0.064	0.064				
L CAMERON							
M HIGHFALLS	0.066	0.066	0.066				
N EAGLE SPRINGS	0.075	0.075	0.075				
P ABERDEEN	0.092	0.092	0.092				
Q CRAINS CREEK	0.111	0.111	0.111				
T WHISPERING PINES	0.058	0.058	0.058				
V CYPRESS POINTE	0.081	0.081	0.081				
W WESTMOORE	0.07	0.07	0.07				

- The recommended budget maintains the County General Tax Rate at .465 per \$100 of valuation
- The recommended budget proposes an increase of .01 per \$100 of valuation for the Advanced Life Support Rate to .04 per \$100 of valuation
- The recommended budget proposes an increase of .005 per \$100 of valuation for the Rural Fire, Ambulance, Rescue Rate to .095 per \$100 of valuation which allows a continued phase-in approach to the Fire Commission's funding formula



GUIDING PRINCIPLES (continued):

- II. Prioritize education, public safety, and public health:

The General Fund (100) and the overall budget continue to demonstrate the County's commitment to education, public safety, and public health as has been the case for years past. Funding for activities in these categories accounts for approximately 75% of the General Fund and overall budget.

General Fund Expenditures

GF Expenditures	FY19 Budget	%
Education (including debt)	\$44,207,453	45.97%
Human Services	\$14,774,999	15.37%
Public Safety	\$13,655,312	14.20%
General Government	\$12,946,812	13.46%
Environmental	\$3,580,120	3.72%
Debt (excluding education)	\$2,199,415	2.29%
Non-Dept/Non-Profits	\$2,281,803	2.37%
Cultural	\$1,204,178	1.25%
Transfers	<u>\$1,314,553</u>	1.37%
Total	\$96,164,645	



Manager's Message

GUIDING PRINCIPLES (continued):

III. Identify expense reductions and ensuring effective fund and position allocations:

Although the overall FY 2019 budget includes an increase of 5.00%, the Budget Team worked diligently throughout the budget development process in reviewing requests, reviewing operations, reviewing revenue and expense trends, and allocating funds to contain costs while maximizing service delivery.

The chart below provides the total Full Time Equivalent (FTE) allocation for FY 2019 as well as a comparison to FTE allocations for prior years to FY 2008. The proposed budget includes an increase of 13 full-time positions and 1 part-time position with the General Fund accounting for 6 of the full-time and 1 part-time positions. Non-General Fund agencies accounting for the remaining 7 positions are Advanced Life Support/Emergency Medical Services with 6 full-time positions to further the transition away from a 24-on-48-off schedule to a 12-hour schedule; and Moore County Public Works with 1 full-time position for cross-connection control activities. The chart behind page 6 of tab 1 provides details of each department's allocation.

Number of Employees (All Funds)

FY	Full time	Part time	Total # of Employees	Total FTE's
FY07-08	615.0	58.0	673.0	644.0
FY08-09	623.0	30.0	653.0	638.0
FY09-10	629.0	24.0	653.0	641.0
FY10-11	620.0	18.0	638.0	629.0
FY11-12	610.0	17.0	627.0	618.5
FY12-13	611.0	17.0	628.0	619.5
FY13-14	617.0	19.0	636.0	626.5
FY14-15	626.0	16.0	642.0	634.0
FY15-16	632.0	11.0	643.0	637.5
FY16-17	632.0	11.0	643.0	637.5
FY17-18	653.0	7.0	660.0	656.5
FY18-19	666.0	8.0	674.0	670.0

Manager's Message



Fiscal Year Budgeted Employee Position Count by Department

Department	FY 2015-16		FY 2016-17		FY 2017-18		FY 2018-19	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Administration	4		5		6		5	
Aging	20	1	20	1	20	1	20	1
Child Support	10		11		11		11	
Child Support - Day Reporting Center	1		0.15		0.15		0.15	1
Child Support - Youth Services	1		0.85		0.85		0.85	
Cooperative Extension	6		6		6		6	
County Attorney	7		6		7		7	
Elections	4		3		4		4	
Financial Services	7		7		7		7	
Governing Body	1		1		1		1	
Health	50	1	46	1	47	1	49	1
Human Resources	3		3		3		3	
Information Technology	10		12		12		12	
IT - Geographical Information Systems (GIS)	3		3		3		3	
Library	9		9		9		9	
Parks & Recreation	5		5		5		5	
Planning & Community Development	13		12		5.67		4.84	
Code Enforcement/Inspections	0		0		4.83		5.83	
Public Safety - E911 Communications	15		15		15		15	
Public Safety-Fire Marshal	2.25		2.25		2.6		2.6	
Public Works - Solid Waste	9		9		9		9	
Register of Deeds	10		10		10		10	
Sheriff	77		78		80		80	
Sheriff - Detention Center	57		57		60		60	
Sheriff - Animal Operations	11	3	11	3	11	1	11	1
Social Services	99		101		104	1	108	1
Soil & Water Conservation	3		3		3		3	
Tax	24		24		24		25	
Veterans	3		3		3		3	
Property Management	<u>25</u>	<u>0</u>	<u>27</u>	<u>0</u>	<u>27</u>	<u>0</u>	<u>27</u>	<u>0</u>
TOTAL GENERAL FUND 100	489.25	5	490.25	5	501.10	4	507.27	5
Emergency Medical Services Fund 200	72.75		71.75		78.4		84.4	
Transportation Fund 230	10	6	10	6	13.5	3	13.33	3
Self-Insurance Fund 810	1		1		1		1	
Public Works - Utilities Fund 610	40		40		40		41	
Public Works - WPCP Fund 600	<u>19</u>	<u>0</u>	<u>19</u>	<u>0</u>	<u>19</u>	<u>0</u>	<u>19</u>	<u>0</u>
TOTAL OTHER FUNDS	142.75	6	141.75	6	151.9	3	158.73	3
Totals	632.00	11	632.00	11	653.00	7	666.00	8
Total Number of FTEs	637.5		637.5		656.5		670.0	



GUIDING PRINCIPLES (continued):

- IV. Preserve the employee benefits and compensation package to include the potential for implementation of an updated Pay & Classification Plan, and to ensure the sustainability of the County's Self-Insurance program:

The FY 2019 proposed budget includes the following:

Implementation of the updated Pay and Classification Plan to be effective starting with the September 15 – September 28 pay period and included in the October 4, 2018 employee direct deposits

Fully funding employee advancement through the step program

Fully funding longevity as detailed in the personnel policy

Maintaining annual holiday leave at 12 days

Fully funding of employee retirement contributions

No changes to the current self-insured health insurance program for employees; no changes to employee deductibles, co-pays, out-of-pocket (plan design)

Increases for dependent coverage insurance premiums along with a planned review of dependents currently enrolled to verify qualifications for participation as a dependent

Funding 401K contributions for both law enforcement and non-law enforcement at the current level

Life insurance at 2X an employee's annual salary

Wellness Works Program which is treated as an assessment back to the departments based on the number of funded positions and equating to a charge of \$500 per employee. Operations of Wellness Works are being provided by First Health of the Carolinas.



FUNDS, BALANCES, AND DEFINITIONS:

The process of developing the budget for the 2019 fiscal year involved reviewing the June 30, 2017 audited data for the various accounting funds for fund balances, cash balances, and trends. The charts below provide a list of the funds that were part of the review process and provide the Fund Type along with any specific notes regarding some of the funds. The information contained in the Audited Fund Balances Chart was taken from the Moore County Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2017. A brief description/definition of the Fund Types is included below the charts.

Chart 1: Fund Name and Type (Multi-Year Capital Project Funds are not listed)

Proposed FY18/19 Annual Budget Fund and Fund Type			
Fund	Fund Name	Fund Type	
100	General	General	Annual
200	Public Safety/Emergency Management	Special Revenue	Annual
210	E911 Telephone	Special Revenue	Annual
215	Fire, Ambulance, Rescue District	Special Revenue	Annual
220	Soil Water Conservation District	Special Revenue	Annual
230	Transportation Services	Special Revenue	Annual
240	Multi-Year Grant	Special Revenue	Multi-year
250	Capital Reserve-Projects	Special Revenue	Multi-year
251	Capital Reserve-Debt	Special Revenue	Multi-year
252	Capital Reserve-Enterprise	Special Revenue	Multi-year
253	Capital Reserve - College Projects	Special Revenue	Multi-year
254	Capital Reserve - College Debt Service Reduction	Special Revenue	Multi-year
256	Capital Reserve - Schools Debt Service Reduction	Special Revenue	Multi-year
600	Water Pollution Control Plant	Enterprise	Annual
610	Public Utilities	Enterprise	Annual
620	East Moore Water District	Enterprise	Annual
810	Risk Management	Internal Service	Annual
Total County Funds			
260	Convention & Visitor's Bureau	Comp Unit/Spec Rev	Annual
640	Airport Authority	Comp Unit/Enterprise	Annual
Total Component Units			



Manager's Message

FUNDS, BALANCES, AND DEFINITIONS (continued)

Chart 2: Audited Fund Balances

Cash & Fund Balances Audited for FY17				
Fund	Name	Cash 6/30/17	Total Fund Balance 6/30/17	FUND TYPE
100	General	\$22,723,837	\$29,080,929	General
200	Emergency Management Services	\$1,576,274	\$1,857,184	Special Revenue
210	E911 Telephone	\$927,881	\$1,207,529	Special Revenue
215	Fire, Ambulance, Rescue District	\$478,784	\$510,802	Special Revenue
220	Soil Water Conservation District	\$72,611	\$71,551	Special Revenue
230	Moore County Transportation Services	\$54,796	\$133,066	Special Revenue
240	Multi-Year Grant/Restricted Cash	\$715,359	\$5,608	Special Revenue
250	CR-Project Fund	\$23,680,690	\$23,680,690	Special Revenue
600	Water Pollution Control Plant	\$7,542,950	\$17,664,733	Enterprise
610	Moore County Public Utilities	\$3,220,749	\$23,663,752	Enterprise
620	East Moore Water District	\$1,056,261	\$1,188,746	Enterprise
810	Risk Management	\$1,747,897	\$1,111,367	Internal Service

Note 1: Multi-year capital project funds are not listed

Note 2: C.A.F.R. Report – Unassigned Fund Balance is \$17,516,270 of the total FB amount of \$29,080,929 for the General Fund 100

Note 3: Multi-year Grant fund cash is restricted cash

Note 4: Funds not listed include Airport, Convention Visitors Bureau, and capital reserve for Moore County, Moore County Schools and Sandhills Community College



FUNDS, BALANCES, AND DEFINITIONS (continued):

FUND DEFINITIONS:

General Fund – Basic fund which accounts for all financial resources and transactions not accounted for in other funds. The General Fund is used for accounts that have administrative functions but do not have a specific revenue source and are generally funded with General Fund tax dollars.

Special Revenue Funds – Special Revenue Funds account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments, or for major capital projects) that are legally restricted to expenditures for specific purposes.

Capital Project Funds – Capital Project Funds account for the acquisition, construction, or improvement of major capital facilities (other than those financed by proprietary funds).

Enterprise Funds – Enterprise Funds account for any activity for which a fee is charged to external users for goods or services. If an activity's principal revenue source meets any one of the following criteria, it is required to be reported as an enterprise fund: (1) an activity financed with debt that is secured solely by pledge of the net revenues from fees and charges for the activity; (2) laws or regulations which require that the activity's costs of providing services, including capital costs, be recovered with fees and charges, rather than with taxes or similar revenues; or (3) pricing policies which establish fees and charges designed to recover the activity's costs, including capital costs.

Internal Service Funds – Internal Service Funds account for activities that provide goods and services to other departments or agencies on a cost-reimbursement basis.

Component Units – Blended component units are entities that are legally separate from the County but reported as if part of the County when they exist for the exclusive benefit of the County.



Manager's Message

FISCAL YEAR 2019 SUMMARY OF BUDGETED FUNDS:

The recommended 2019 budgeted revenues and expenditures are balanced at \$142,990,258 with the chart below providing the details of each fund in regards to Fund #, Fund Name, Fund Type, Proposed Gross Budget, Transfers, and Net Budget.

Proposed Gross and Net Budget by Fund FY18/19					
Fund	Fund Name	Fund Type	Gross Budget	Less Transfers	Net Budget
100	General/IT/PM	General	\$96,164,645	-\$5,216,355	\$90,948,290
200	Public Safety/Emergency Mgmt	Special Revenue	\$8,483,211	-\$1,747,738	\$6,735,473
210	E911 Telephone	Special Revenue	\$413,395	\$0	\$413,395
215	Fire, Ambulance, Rescue District	Special Revenue	\$4,643,644	\$0	\$4,643,644
220	Soil Water Conservation District	Special Revenue	\$21,771	\$0	\$21,771
230	Transportation Services	Special Revenue	\$1,487,683	-\$405,817	\$1,081,866
600	Water Pollution Control Plant	Enterprise	\$5,307,539	-\$301,768	\$5,005,771
610	Moore County Public Utilities	Enterprise	\$11,435,153	-\$918,044	\$10,517,109
620	East Moore Water District	Enterprise	\$2,147,650	\$0	\$2,147,650
810	Risk Management	Internal Service	<u>\$8,338,676</u>	<u>-\$8,400</u>	<u>\$8,330,276</u>
	Total County Funds		\$138,443,367	-\$8,598,122	\$129,845,245
260	Convention & Visitor's Bureau	Comp Unit/Spec Rev	\$1,745,300	-\$65,800	\$1,679,500
640	Airport Authority	Comp Unit/Enterprise	<u>\$2,801,591</u>	<u>-\$75,700</u>	<u>\$2,725,891</u>
	Total Component Units		\$4,546,891	-\$141,500	\$4,405,391
		Totals	\$142,990,258	-\$8,739,622	\$134,250,636



FISCAL YEAR 2019 SUMMARY OF BUDGETED FUNDS (continued):

TRANSFERS AND ASSESSMENTS:

Transfers are made up of assessment amounts charged to County departments but paid by an Internal Service Fund, such as Risk Management. Some examples include: health insurance, wellness assessment, liability and property insurance, worker's compensation, and unemployment.

Below is a list of the assessments included in the FY19 Budget for the General Fund:

Wellness Assessment	\$244,800
Health Insurance Costs	\$4,220,150
Liability & Property Insurance	\$171,504
Unemployment Premium	\$36,565
Worker's Compensation Claims	\$295,383
Worker's Compensation Premium	\$221,407
General Fund Assessment	<u>\$26,546</u>
Total General Fund Assessments	\$5,216,355

The health insurance costs are 80.90% of the total assessment.



OVERVIEW OF COMPENSATION & BENEFITS INCLUDED IN FY 2019 BUDGET:

Compensation and Benefits Recommendations:

The recommended FY 2019 budget proposes funding for the following:

- Completion and implementation of an updated pay and classification plan for all county positions.
- Fully funding the Longevity plan
- Maintaining the annual number of holidays at 12.
- Progression through the Step Plan for employees who are not at step 5 of his/her current position but are anticipating advancing during the fiscal year.
- Contribution to employee retirement which is budgeted at 7.75% for non-law enforcement employees and 8.50% for law enforcement employees.
- Contribution to employee 401k retirement plan at 3.00% for non-law enforcement employees with 3 or more years of service, 1.5% for non-law enforcement employees with fewer than 3 years of service, and 5.00% for law enforcement employees.
- Life insurance at 2X an employee's annual salary.
- Wellness Works Program which is treated as an assessment back to the departments based on the number of funded positions and equating to a charge of \$500 per employee.
- Employee health benefits coverage with no plan design changes for employees; however, premium increases for dependent coverage is recommended and included.

Controlling the cost of providing health insurance for employees continues to be a challenge as well as managing the plan and incorporating requirements resulting from the Affordable Care Act. In taking a proactive approach, the County offers a Wellness Center for employees and dependents as well as a wellness incentive for employees. The FY 2019 budget proposes no increases to the cost per employee for coverage; however, the proposed budget does recommend and includes premium increases for dependent coverage. Deductibles, co-pays, and out-of-pocket levels remain the same. The review and analysis of the self-insurance plan indicated the need to increase dependent coverage premiums and also indicates the need to consider future year modifications to the employee contribution provided by the County, dependent coverage premiums, as well as the copays, deductibles, out-of-pocket amounts, etc. The County's health insurance plan fully complies with provisions contained in the Affordable Care Act.



OVERVIEW OF COMPENSATION & BENEFITS INCLUDED IN FY 2019 BUDGET (continued):

Regarding the continued proactive approach of offering a wellness incentive for employees, the FY 2019 budget requires all employees to pay a \$15.00 per pay period premium for health benefits coverage. The wellness incentive program offers a savings opportunity whereby employees choosing to participate in a biometric screening and consultation will receive a \$15.00 per pay period reduction in employee premium.



Manager's Message

OVERVIEW OF COMPENSATION & BENEFITS INCLUDED IN FY 2019 BUDGET (continued):

Premiums, deductibles and co-pays as identified in the chart below.

Health Benefit Plan Design FY 2017/2018 & FY 2018/2019 Proposed

	2017 - 2018 FCC/Ameritas/DST Health Solutions Aggregating \$150 \$80K/125% Paid/12	2018 - 2019 FCC Aggregating \$150 \$80K/125% Paid/12
	Proposed Plan	Proposed Plan
	PPO In-Network	PPO In-Network
Primary Care Physician Visits	\$35	\$35
Specialist Physician Visits	\$70	\$70
Preventive Care	0%	0%
Deductible Maximum	\$1,500	\$1,500
Deductible Family Maximum	\$3,000	\$3,000
Coinsurance Maximum	\$2,000	\$2,000
Coinsurance Family Maximum	\$4,000	\$4,000
Hospital Services	Deductible/30%	Deductible/30%
Emergency Room	\$250/Deductible/30%	\$250/Deductible/30%
Pharmacy	\$150 Deductible (Brands) \$4/\$45/\$60/ \$1,000 OOP Max Single \$2,000 OOP Max Family	\$150 Deductible (Brands) \$4/\$45/\$60 \$1,000 OOP Max Single \$2,000 OOP Max Family
Lifetime Maximum	Unlimited	Unlimited
Retirees	\$175 (\$25%); \$350 (50%); \$700 (100%)	\$175 (\$25%); \$350 (50%); \$700 (100%)
Employee - County Contribution	\$700	\$700
Employee - Monthly Contribution	\$0 \$32.50 - EWIP Non-Participation	\$0 \$32.50 - EWIP Non-Participation
Spouse	\$235.75/\$32.33	\$299.54/\$32.33
Child	\$112.75/\$32.33	\$157.34/\$32.33
Children	\$229.47/\$32.33	\$292.24/\$32.33
Family	\$263.38/\$64.62	\$368.81/\$64.62



FISCAL YEAR 2019 NARRATIVE OF BUDGETED FUNDS:

General Fund (Fund 100)

The General Fund is the largest fund within the budget making up 67.25% of the total budget and is balanced at \$96,164,645.

Services, departments, and activities supported by the General Fund are divided into eight categories as identified in the chart below. The chart also provides within each category a detailed list of services, departments, and activities falling within each category.

SERVICES, DEPARTMENTS, ACTIVITIES SUPPORTED BY GENERAL FUND REVENUES

GENERAL GOVERNMENT

Administration
Governing Body
Human Resources
Finance
County Attorney
Tax and Revaluation
Elections
Register of Deeds
Information Technology/GIS
Property Management

ENVIRONMENTAL AND COMMUNITY DEVELOPMENT

Planning, Zoning, Inspections
Solid Waste
Cooperative Extension
Soil and Water Conservation

DEBT SERVICE

Debt Principal
Debt Interest

NON DEPARTMENTAL/NON PROFITS/TRANSFERS OUT

Grants/Non-Departmental/Transfers Out to Cap Reserve
Courts Facility Costs
Non Profits

HUMAN SERVICES

Health Department
Social Services
Child Support
Veteran's Services
Aging/Senior Center

CULTURAL DEVELOPMENT

Parks and Recreation
Library

PUBLIC SAFETY FUNCTIONS

Sheriff's Office
Sheriff - Detention Center
Sheriff - Animal Operations
Day Reporting Center
Youth Services
Public Safety Fire Marshal
Public Safety Communications

EDUCATION

Schools Expense, Capital, Digital Learning
Schools Debt
College Expense
College Debt



Manager's Message

FISCAL YEAR 2019 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

General Fund revenues are comprised from a variety of sources with the chart below providing a detailed list of the revenue sources and the expenditure details for each of the eight major categories of services, departments, and activities. Following the charts is additional information related to revenue sources and additional points of interest related to expenditure categories.

General Fund Revenues	
Source	FY19 Budget
Property Tax	\$57,131,140
Sales Tax	\$18,073,217
Other Taxes	\$726,000
Interest	\$850,000
Departmental Fees	\$9,006,524
Grants	\$8,367,764
Transfers In	\$2,010,000
Total Revenues	\$96,164,645

General Fund Expenditures	
GF Expenditures	FY19 Budget
General Government	\$12,946,812
Public Safety	\$13,655,312
Environmental	\$3,580,120
Human Services	\$14,774,999
Cultural	\$1,204,178
Education (incl debt)	\$44,207,453
Debt (excluding education)	\$2,199,415
Non-Dept/Non-Profits	\$2,281,803
Transfers out- Courts	\$1,314,553
Total Expenditures	\$96,164,645

Revenue Source Property Tax:

- The property tax rate is proposed to remain at .465/\$100 of valuation for FY 2019 and is estimated to generate \$56,881,140 in revenue including discount, penalties and interest. There is an additional \$250,000 budgeted due to collection of prior year property taxes bringing the total budgeted property tax to \$57,131,140.
- The rate chart below provides the information regarding the rates for County General for prior years back to Fiscal Year 2013 for comparison purposes.

COUNTY GENERAL AND ADVANCED LIFE SUPPORT

	12/13	13/14	14/15	15/16	16/17	17/18	18/19
COUNTY GENERAL	0.465	0.465	0.465	0.465	0.465	0.465	0.465
ALS	0.02	0.02	0.02	0.020	0.030	0.030	0.040

NOTE 1: Fiscal year 2015/2016 is the first year of the current revaluation cycle (current adoption is 4 year cycle)



FISCAL YEAR 2019 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

- The total tax base which includes real property, personal property, motor vehicles and public service company values is estimated at \$12,544,512,630. At the time of development of this document, there could be pending legislative and property valuation factors that could have a negative impact on the tax valuation.
- The proposed budget accounts for the 2% discount for early payment of property taxes prior to September 1, 2018. The impact of the discount is estimated at \$700,000. A positive result of the discount is that approximately 65% of property taxes are collected prior to the end of the discount period.
- The property tax revenue is based on a collection rate of 98.5% for real and personal property.
- A penny on the tax rate is projected to result in \$1,223,250 in revenue.

Revenue Source Sales Tax:

The sales tax estimate for fiscal year 2019 is \$18,073,217 which is a 3.87% increase over the current fiscal year projection of \$17,400,136. The projection is based on an analysis of the sales tax trend for this year as well as taking into consideration the continued impact of the expanded application of sales tax to include services.

Revenue Source Other Taxes:

Other taxes are made up of rental vehicles and ABC (alcohol beverage control) tax revenues. The budgeted amount of \$726,000 is an increase of \$36,000 from the current fiscal year due to the estimated increase in rental vehicle tax and reclassifying video franchise revenue to this category from Departmental Fees.

Revenue Source Interest Earnings:

In distant years past, revenue from interest earnings provided about \$1.5 million to the General Fund. Since the economic downturn, interest rates have been at historical lows, which have greatly impacted this revenue source; however, recent years have yielded greater interest. This budget recommends an increase in projections for this revenue stream setting the projected total at \$850,000.

Revenue Source Departmental Fees:

Revenues from user fees are expected to be \$9,006,524, which is a 10.15% or \$830,031 increase over the current year of \$8,176,493. These fees include any revenues generated by the departments through the County-adopted fee schedule. Generally, these fees are intended to pay or partially pay for a specific services offered by the County that is not widely used by the general public. Some departments that are included in the increase of fees for the General Fund are Planning, Solid Waste, Register of Deeds, Detention Center and Health.



FISCAL YEAR 2019 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

Revenue Source Restricted Intergovernmental Revenues or Grants:

The total for this category of revenues is \$8,367,764.

The Department of Social Services expects to receive \$5,233,392 in revenues, which is \$2,293,995 lower than the current year revenues of \$7,527,387. The Health Department expects to receive \$749,769 in revenues, which is \$11,529 higher than the current year of \$738,240. Child Support expects to receive \$847,085 in revenues, which is \$91,882 higher than the current year expectation of \$755,203 and Aging expects to receive \$819,298 in revenues, which is \$25,390 higher than the current year expectation of \$793,908. The balance of \$718,220 for this revenue category is comprised of revenues related to Courts, JCPC, Solid Waste, Register of Deeds, Soil and Water, Sheriff, and Veteran Services.

Revenue Source Transfers In:

The transfers-in to the General Fund for the recommended FY 2019 budget consists of two components totaling \$2,010,000. The largest component is the \$2,000,000 from Capital Reserve for Debt Service and reflects the debt service model outlined in a number of the County's Financial Advisor's analysis and will be used for debt service on the new Area I Elementary School. The \$10,000 component is revenue for Bond Interest.

GENERAL FUND EXPENDITURE INFORMATION:

At the beginning of the budget process, as in years past, Department Directors were asked to carefully review each anticipated expenditure request in an effort to keep expenditures as reasonable and necessary as possible. Administration and the Budget Team had several meetings surrounding the development of the FY 2019 budget with the Department Directors to review departmental requests, ask questions, and determine priorities. Additional meetings and discussions were held with representatives from Moore County Schools, Sandhills Community College, and various other representatives. Subsequent to meeting with the Department Directors and others, the Budget Team continued to meet and review all of the submitted requests in an effort to create a responsible and balanced budget. Listed below are key considerations and critical aspects of proposed expenditures of the General Fund for FY 2019.

Expenditure Category General Government:

General Government expenditures are budgeted at \$12,946,812 as compared with FY 2018 of \$12,403,321 which is a 4.38% increase. The services provided by General Government departments are intended to support other County Government departments and services as well as those activities related to property tax assessments and collections, Elections and Register of Deeds.

Expenditure Category Public Safety:

Public Safety expenditures are budgeted at \$13,655,312 as compared with FY 2018 of \$13,279,666 which is a 2.83% increase. Public Safety functions include Sheriff (to now include Animal Operations), Detention Center, Day Reporting Center, Youth Services, Fire Marshal, and 911 Communications. Public Safety has and always will be a vital part of the services provided to those living, working, and visiting Moore County.



FISCAL YEAR 2019 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

Expenditure Category Environmental:

Environmental expenditures are budgeted at \$3,580,120 as compared with FY 2018 budget expenditures of \$3,508,054 which is a 2.05% increase. Departments and activities falling into this category include Planning (including Zoning and Inspections), Solid Waste, Cooperative Extension, and Soil & Water. The local residential and commercial building market has continued to experience improvement during the current fiscal year, a trend which looks to continue into and through next fiscal year.

Expenditure Category Human Services:

Human Services is comprised of the Health Department, Social Services, Child Support, Veteran's Services, and Aging/SEC. Animal Services was previously included in this category but was moved into the category of Public Safety when the operations were moved under the Office of the Sheriff.

The Health Department and the Department of Social Services comprise the largest portion of Human Services related expenditures accounting for \$12,485,008 of the total \$14,774,999 proposed budget of expenditures. The two charts below provide a detailed look at the current year proposed funding, as well as, a comparison for fiscal years budgeted figures back to FY 2014. The difference between the County Appropriation and the Total Budget for each department is made up of State and Federal grants, and fees.

Moore County Department of Social Services Fiscal Year Funding

Fiscal Year Budget	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
County Appropriation	\$4,039,664	\$4,022,387	\$3,499,829	\$3,029,069	\$3,153,545	\$3,239,862
Total Revenue Budget	\$7,288,287	\$7,310,122	\$7,903,610	\$6,899,804	\$7,539,387	\$5,255,392
Total Expense Budget	\$11,327,951	\$11,332,509	\$11,403,439	\$9,928,873	\$10,692,932	\$8,495,254
% of County Funding	35.66%	35.49%	30.69%	30.51%	29.49%	38.14%

Moore County Health Department Fiscal Year Funding

Fiscal Year Budget	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
County Appropriation	\$2,218,474	\$2,209,914	\$2,210,813	\$2,086,899	\$2,232,776	\$1,957,934
Total Revenue Budget	\$1,654,166	\$1,587,216	\$1,567,283	\$1,569,966	\$1,531,262	\$2,031,820
Total Expense Budget	\$3,872,640	\$3,797,130	\$3,778,096	\$3,656,865	\$3,764,038	\$3,989,754
% of County Funding	57.29%	58.20%	58.52%	57.07%	59.32%	49.07%



FISCAL YEAR 2019 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

Expenditure Category Cultural Development:

Cultural Development expenditures are budgeted at \$1,204,178 as compared with FY 2018 of \$1,231,137 which is a 2.19% (\$26,959) decrease. Funding in this category supports activities and functions within the Library and Parks & Recreation departments. The Library System budget includes funding for operations at branches in Aberdeen, Carthage, Pinebluff, Robbins and Vass. Parks and Recreation operations are located at Hillcrest Park and include baseball, softball, flag football, soccer, a walking trail, playground and Frisbee golf course; as well as a concession stand and picnic area. Other Parks and Recreation activities that take place at local school facilities include cheerleading, basketball, tennis, etc.

Expenditure Category Education (Including Debt Service) Moore County Schools and Sandhills Community College:

Funding for education is a major component of General Fund expenditures accounting for 45.97% of all general fund expenditures when totaling Expenses, Debt Service, Capital Outlay and other costs for both the Moore County Schools and Sandhills Community College. The following two charts detail the proposed fiscal year 2019 funding for the Moore County Schools and Sandhills Community College. The proposed funding takes into consideration statutory requirements for funding, the information provided by representatives of both entities, information regarding historic revenue and expenditure trends, as well as fund balance information.

There were a number of meetings with representatives from Moore County Schools regarding the various aspects of School funding of Current Expense, Capital Outlay, Digital Learning and Debt Service. For the current fiscal year, the Board of Commissioners delayed implementing the previously adopted Moore County School funding resolution included in budget development policy which established the mechanics of Moore County School funding. The Board will be asked to delay the implementation of the funding formula for this budget as well. Delaying the implementation for FY 2019 will allow for implementation in a revaluation year, and after the results of the planned 2018 quarter cent sales tax referendum are known. A resolution regarding Sandhills Community College funding was established in a prior year and has been incorporated into the Budget Policy. As with the College funding, adhering to a funding formula that is based on property and sales tax revenues should prove to be a smoother process for Moore County and Moore County Schools representatives and will also allow for School funding growth as property tax and sales tax grow.

Moore County Schools presented a budget request of \$31,000,000 for Current Expense, Charter Schools, Capital Expense, and Digital Learning which reflected a reduction of positions, the transition of supplemental pay of all positions from percentage based to scale based, and transferring some costs from local revenue sources to the Schools' Fund 8 revenue source. Earlier in the calendar year, the North Carolina General Assembly approved a phased-in approach to the reduction in class-size legislation and identified funding for certain teaching positions to coincide with the phased-in strategy. This action significantly reduced funding pressure at the local level for additional positions and additional facilities for FY 2019. Funding was secured for the new Area I Elementary School resulting in additional debt service which has also been incorporated into the budget recommendation. Voters approved \$123,000,000 in General Obligation Bonds during the May 2018 primary. The bonds will be issued over the next few years and will increase the debt service in subsequent fiscal years.



FISCAL YEAR 2019 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

For Moore County Schools, the FY 2019 recommended total allocation including debt service is \$38,389,445. The allocation for Current Expense is \$29,500,000 which includes a carry forward of \$450,000 from an appropriation approved by the Board that was unspent. The allocation for Current Expense, Capital Outlay, and Digital Learning is \$31,000,000 which matches the request presented by Moore County Schools at the May 01, 2018 Board of Commissioners meeting.

For Sandhills Community College, the budget process has been significantly simplified because of the agreement on a funding formula and required only a few conversations to finalize the recommendation for FY 2019. The second chart below provides funding information related to Sandhills Community College back to FY 2010. The formula for Current Expense is set at 6% of budgeted sales and property tax revenue with a guarantee for each subsequent year allocation to not fall below the previous year allocation. In FY 2016, that guarantee was used since 6% of the budgeted sales and property tax of \$70,723,789 yielded an allocation of \$4,243,427 which is below the FY 2015 allocation. For FY 2019, with the estimated increase in property and sales tax, the allocation to Current Expense for Sandhills increased by \$131,540 to \$4,512,262.

Total funding for Sandhills Community College takes into account allocations for Debt Service; Decline in Debt Service which is based on College debt figures prior to the 2016 bond refunding activities by the County and the base year figure of FY 2014; and a Capital Reserve transfer based on the Comprehensive Annual Financial Report (CAFR) results. The dollars for the CAFR related transfer reflect 6% of the dollars that were over-and-above the County fiscal policy of maintaining a 17% unassigned General Fund balance. With the funding agreement in place, each year the County transfers into Capital Reserve the amount of unassigned dollars over the 17% threshold, 6% of that amount will be allocated to this category for the College. Per the agreement, the College has some flexibility and discretions as to the use of these funds.

Looking at all of the allocation categories for Sandhills Community College, the total budget allocation for FY 2019 is set at \$6,268,004 and will most likely be impacted when the FY 2018 CAFR results are finalized.



Manager's Message

FISCAL YEAR 2019 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

Total Moore County School Funding

FY	Student Enrollment	Current Expense	Capital Outlay	Digital Learning	Sub Total: Current, Capital, Digital	Debt Service prior to Bond Refunding plus new debt	Debt Service Reduction	Total Funding
FY06/07	12,190	\$20,807,940	\$1,133,950	\$0	\$21,941,890	\$4,122,904		\$26,064,794
FY07/08	12,294	\$23,694,245	\$1,531,444	\$0	\$25,225,689	\$4,057,211		\$29,282,900
FY08/09	12,190	\$24,935,195	\$933,950	\$0	\$25,869,145	\$5,929,507		\$31,798,652
FY09/10	12,236	\$24,935,195	\$733,950	\$0	\$25,669,145	\$7,049,516		\$32,718,661
FY10/11	12,378	\$25,540,140	\$711,932	\$0	\$26,252,072	\$6,887,644		\$33,139,716
FY11/12	12,371	\$25,540,140	\$711,932	\$0	\$26,252,072	\$5,937,920		\$32,189,992
FY12/13	12,609	\$25,540,140	\$711,932	\$0	\$26,252,072	\$5,807,594		\$32,059,666
FY13/14	12,812	\$25,165,140	\$711,932	\$750,000	\$26,627,072	\$5,533,171		\$32,160,243
FY14/15	12,825	\$25,315,140	\$1,200,000	\$600,000	\$27,115,140	\$5,393,955	Add to Capital	\$32,509,095
FY15/16	12,838	\$26,265,140	\$750,000	\$750,000	\$27,765,140	\$5,263,064	Add to CE	\$33,028,204
FY16/17	12,680	\$27,029,515	\$750,000	\$750,000	\$28,529,515	\$5,324,881	\$208,290	\$34,062,686
FY17/18	12,665	\$29,391,352	\$750,000	\$450,000	\$30,591,352	\$4,146,631	\$0	\$34,737,983
FY18/19	12,587	\$29,500,000	\$750,000	\$750,000	\$31,000,000	\$6,074,114	\$1,315,331	\$38,389,445

Total Sandhills Community College Funding

FY	Current Expense	Debt Service, after refunding	Cap Res/Debt Decline in Debt Service	CR/SCC Projects, 6%	Total Funding
FY09/10	\$4,135,541	\$1,999,964	\$0		\$6,135,505
FY10/11	\$4,011,475	\$1,778,376	\$0		\$5,789,851
FY11/12	\$4,011,475	\$1,994,274	\$0		\$6,005,749
FY12/13	\$4,121,819	\$1,950,925	\$0		\$6,072,744
FY13/14	\$4,121,819	\$1,781,368	\$0		\$5,903,187
FY14/15	\$4,265,064	\$1,733,404	\$47,964	\$454,079	\$6,500,511
FY15/16	\$4,265,064	\$1,689,115	\$92,254	\$208,048	\$6,254,481
FY16/17	\$4,279,427	\$1,637,524	\$89,530	\$233,963	\$6,240,444
FY17/18	\$4,380,722	\$1,150,939	\$598,906	\$240,168	\$6,370,735
FY18/19	\$4,512,262	\$1,151,577	\$604,165		\$6,268,004



FISCAL YEAR 2019 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

Expenditure Category Debt Service (Excluding Education):

Debt Service excluding education is budgeted at \$2,199,415 as compared with FY 2018 of \$2,731,110 which is a 19.46% decrease. This category of debt is associated with General Fund County Government operations not associated with Moore County Schools and Sandhills Community College; and is comprised of debt service for the Rick Rhyne Public Safety Center. A detail of total debt service is provided in the next section.

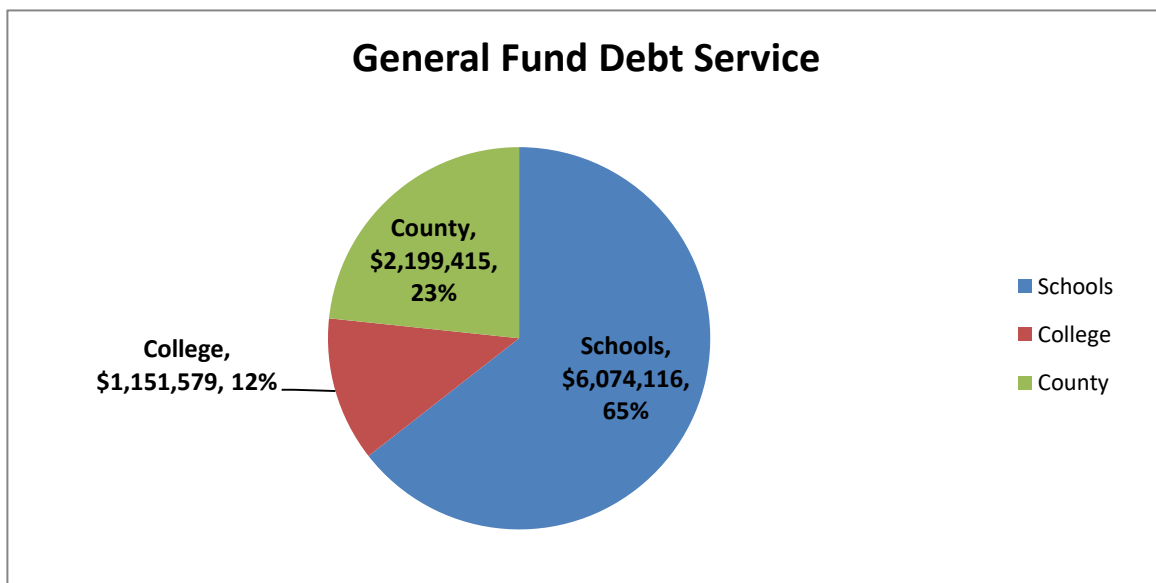
Expenditure Category Debt Service (All General Fund Debt):

Debt Service is budgeted at \$9,425,110 as compared with FY 2018 of \$7,913,160 which is an increase of \$1,511,950. The graph below provides the debt service allocation among the County, Moore County Schools, and Sandhills Community College. For Sandhills Community College, the reduction in debt service of \$604,165 as compared to FY 2014 (the base year for determining the calculation) will be allocated to SCC Capital Reserve for Debt Reduction. For Moore County Schools, the debt service reduction of \$1,315,331 as compared to the same FY 2014 base year will be allocated to Capital Reserve for Schools and will most likely be allocated back to the General Fund as a budget amendment to pay the Area III Aberdeen Elementary School debt service that is planned to occur later in FY 2019.

Graph 1: General Fund Debt Service

General Fund Debt Service Graph (P&I)

	Amount	%
Schools	\$6,074,116	64.45%
College	\$1,151,579	12.22%
County	\$2,199,415	23.34%
Total	\$9,425,110	100.00%





Manager's Message

FISCAL YEAR 2019 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

Expenditure Category Non-Departmental/Non Profit:

Non-Departmental/Non Profit is budgeted at \$2,281,803 as compared with FY 2018 of \$1,563,847 which is a 45.91% increase. Included in this category is undistributed dollars for step advancements, longevity, and implementation of the updated pay and classification plan.

As each year's funding requirements increase, identifying funding available for non-profits becomes more of a challenge and FY 2019 provided the same challenge. The FY 2019 budget includes funding for a number of non-profits some of which are funded directly and some are funded by way of Sandhills Center. The FY 2019 budget provides funding for only a very small number of the many non-profits operating within Moore County, all of which have received funding for a number of years. This budget accelerates the FY 2015 budget recommendation and plan for the County to move away from funding of non-profits due to the increased challenge of identifying funding and the impossibility of providing funding to all non-profits on an equitable basis. The 2015 recommended plan called for a 20% reduction in FY 2019 for all non-profits, and for elimination of funding in the FY 2020 budget. The accelerated recommendation included in the FY 2019 recommended budget eliminates funding for most of the non-profits that were previously funded directly. For the non-profits realizing a funding reduction, the percentage reductions use FY 2014 as the base year in calculating the actual dollar reduction.

Expenditure Category Transfers Out:

Transfers Out is budgeted at \$3,234,049. Of the \$3,234,049, \$1,314,553 is transferring into a capital reserve account for governmental projects for the planned new court facility. \$604,165 is a transfer to Capital Reserve for Sandhills Community College and represents the reduction in debt service and is reflected in the graph of College funding. \$1,315,331 is a transfer to Capital Reserve for Moore County Schools and also reflects a reduction in debt service for debt that was on the books prior to the new Area I Elementary School debt being secured. This is the third year of the court facility related transfer and is a continuation of the effort of an overall funding strategy for the facility.

This concludes the narrative for Moore County General Fund Expenditures.



FISCAL YEAR 2019 NARRATIVE OF BUDGETED FUNDS (continued): SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING:

Public Safety/Emergency Management (Fund 200):

Emergency Management is supported by the Advanced Life Support Tax which is proposed to increase by .01/\$100 of valuation from .03/\$100 of valuation to .04/\$100 and estimated to generate \$4,925,474 in revenue which includes collections of prior year taxes; and is supported by fees, other revenues, and appropriated fund balance (in prior years). The total proposed budget for fiscal year 2019 is balanced at \$8,483,211 in revenues and expenditures a 23.30% increase compared to FY 2018. The recommended budget includes funding for a proposed addition of 6 positions which will allow for the agency to continue the transition away from the 24 on/48 off schedule which is currently being used by a portion of the responders. The proposed budget also includes funding one Sprinter type van to replace a Quick Response Vehicle which will allow for QRV responses to transport patients if necessary, and funding for one ambulance remount.

E911 Telephone (Fund 210):

The E911 Telephone Fund is balanced at \$413,395 in revenues and expenditures. The revenues are comprised of the E911 surcharge on phone bills and there is no required fund balance appropriation. The use of the E911 surcharge funds are regulated by the State. Expenditures consist of Operating Cost and Capital Outlay.



Manager's Message

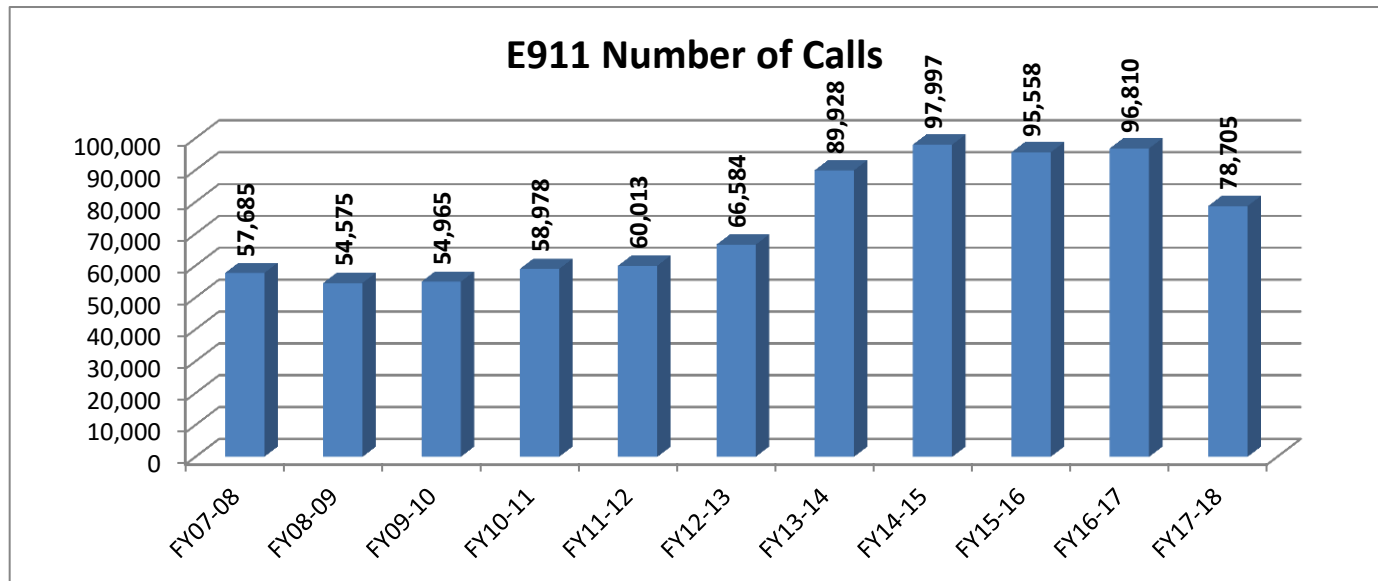
FISCAL YEAR 2019 NARRATIVE OF BUDGETED FUNDS (continued): SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING (continued)

911 Telephone System Fund, call statistics

E911 Calls by Fiscal year

FY	# of Calls
FY07-08	57,685
FY08-09	54,575
FY09-10	54,965
FY10-11	58,978
FY11-12	60,013
FY12-13	66,584
FY13-14	89,928
FY14-15	97,997
FY15-16	95,558
FY16-17	96,810
FY17-18	78,705

(July 2017-March
2018)





FISCAL YEAR 2019 NARRATIVE OF BUDGETED FUNDS (continued): SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING (continued)

Rural Fire Protection Service Tax FY18/19 - Unified Tax Rate @.095/\$100 Value

Moore County Fire Protection, Ambulance, and Rescue Service District (Fund 215):

At the April 21, 2015 Board of Commissioner's meeting, the Board approved the creation of the Moore County Fire, Ambulance, and Rescue Service District allowing for a single tax rate to be applied to all properties not located within a municipality, thereby replacing the previous practice of having a separate tax rate for each of the 16 fire departments providing service to unincorporated areas. FY 2016 was the first year funding this new Service District which is now titled Fund 215. In FY 2015, the tax rates ranged from .04/\$100 to .111/\$100 and the new single rate established for FY 2016 was .08/\$100 and allowed for level funding of the various fire departments. The single rate for FY 2017 increased to .085/\$100 and was proposed to increase another .05/\$100 until a full implementation of the funding formula could be realized which included an estimated rate at the time of .105/\$100. The recommended FY 2019 budget includes the .05/\$100 increase for a proposed rate of .095/\$100. Fund 215 revenues also include a transfer in from Fund 200 of \$450,000 which allows for supporting rescue efforts of the various fire departments. Total revenue for Fund 215 is budgeted at \$4,643,644. Funding distribution to the various departments is detailed in the following chart and is determined based on a very detailed and intricate funding formula developed by the Moore County Fire Commission. Additionally, the recommended FY 2019 funding takes into consideration a phase-in strategy to ultimately get to the fully funded amount over a 5 year period.



Manager's Message

FISCAL YEAR 2019 NARRATIVE OF BUDGETED FUNDS (continued): SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING (continued)

Rural Fire Protection Service Tax FY18/19 - Unified Tax Rate @.095/\$100 Value

**Total 2018-2019 Tax
Base**

\$4,509,157,517

divided by \$100 x .095 x .985 -Discounts \$45,000 = Budget

**FY18/19
Budget
@98.5%-
Discounts**
\$4,174,444

Revenue Generated by .09 Rate \$4,174,444
Appropriated Fund Balance FY18 Audits \$19,200
Revenue Allocation from Fund 200 ALS \$450,000
Total Fund 215 Revenue **\$4,643,644**
A penny on the Fire Rate generates \$439,415

Column 1	Column 2 (3 + 4)	Column 3 (5 + 6)	Column 4 (7 + 8)	Column 5	Column 6	Column 7	Column 8
<u>Rural Fire Service District</u>	<u>Total Manager Recommendation</u> @ 98.5%	<u>Subtotal Distribution</u>	<u>Subtotal Reserve</u>	<u>Operations Distribution</u>	<u>Capital Distribution</u>	<u>Apparatus Reserve</u> 21555500 56281	<u>Building Reserve</u> 21555500 56282
Aberdeen	\$173,993	\$173,993	\$0	\$151,861	\$22,132	\$0	\$0
Carthage	\$316,437	\$272,940	\$43,497	\$233,997	\$38,943	\$35,131	\$8,366
Crains Creek	\$209,572	\$171,797	\$37,775	\$153,311	\$18,486	\$37,775	\$0
Cypress Pointe	\$795,954	\$754,210	\$41,744	\$572,755	\$181,455	\$41,744	\$0
Eagle Springs	\$235,949	\$190,885	\$45,064	\$166,779	\$24,106	\$33,723	\$11,341
Eastwood	\$224,985	\$189,049	\$35,936	\$152,254	\$36,795	\$35,936	\$0
High Falls	\$217,926	\$186,172	\$31,754	\$153,292	\$32,880	\$21,028	\$10,726
Pinebluff	\$260,685	\$215,865	\$44,820	\$207,214	\$8,651	\$44,820	\$0
Pinehurst	\$222,701	\$222,701	\$0	\$205,605	\$17,096	\$0	\$0
Robbins	\$309,031	\$286,219	\$22,812	\$237,592	\$48,627	\$22,812	\$0
Seven Lakes	\$340,603	\$283,286	\$57,317	\$251,890	\$31,396	\$44,123	\$13,194
Southern Pines	\$488,155	\$433,259	\$54,896	\$433,259	\$0	\$47,138	\$7,758
West End	\$426,052	\$360,637	\$65,415	\$312,803	\$47,834	\$45,530	\$19,885
Westmoore	\$214,505	\$155,769	\$58,736	\$155,769	\$0	\$48,860	\$9,876
Whispering Pines	<u>\$187,896</u>	<u>\$182,632</u>	<u>\$5,264</u>	<u>\$156,269</u>	<u>\$26,363</u>	<u>\$0</u>	<u>\$5,264</u>
	\$4,624,444	\$4,079,414	\$545,030	\$3,544,650	\$534,764	\$458,620	\$86,410
Audit-Professional Services	\$19,200						
Grand Total Fund 215	\$4,643,644						



FISCAL YEAR 2019 NARRATIVE OF BUDGETED FUNDS (continued): SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING (continued):

Soil and Water Conservation District (Fund 220):

The Soil and Water Conservation Fund is balanced at \$21,771 in revenues and expenditures which is a \$500 increase as compared to the 2018 fiscal year budget. The Soil and Water Conservation District fund is supported by revenues generated by fees from services and matching State grant funds.

Moore County Transportation Services (Fund 230):

The Moore County Transportation Services Fund is balanced at \$1,487,683 in revenues and expenditures which is a \$470,299 increase from the 2018 fiscal year budget of \$1,017,384. The organizational change moving MCTS from the Department of Social Services to the Planning Department continues to allow for more direct management support and analysis of scheduling rider and routes and resulted in significantly improved efficiencies. During FY 2016, the decision was made to add a deviated route which has added more riders and increased revenues. The route has been designated as the A-Pines route and primarily covers Aberdeen, Southern Pines, and Pinehurst areas. For FY 2019, there are recommended rate schedule changes as detailed on page 37 of Tab 6 in the Budget Book. No appropriated fund balance to support operations or capital is recommended. A strategy going into FY 2020 will be to separate Transportation from Planning and allow the agency to operate as a stand-alone department.

Enterprise Funds (Water Pollution Control Plant, 600) (Public Utilities, 610) (East Moore Water District, 620):

Chart 1 on the next page provides the proposed budget for each of the Enterprise Funds, as well as, a comparison to the 2018 fiscal year budget. Chart 2 on the next page provides details related to Enterprise fund debt service for FY 2019. Departments within the Enterprise Fund generate sufficient revenues through the fee structure to cover the cost of the service being provided. The 2019 proposed fee schedule for the Water Pollution Control Plant includes an increase in flow rates for municipalities from \$2.95/1,000 gallons to \$3.07/1,000 gallons. The 2019 proposed fee schedule for Public Utilities and East Moore Water District recommends a number of changes resulting from the recently completed rate study and in order to be compliant with recently passed legislation. No base rate increases are recommended with the exception of a change to the 4" meter charge for East Moore Water District. Details of the various fee schedule recommendations are highlighted on pages 28 through 32 of Tab 6. During FY 2016, the decision was made to pay Harnett County the contractually required plant expansion funds ahead of schedule in order that Moore County begin receiving the reduced per-thousand gallon water rate earlier. As part of the Harnett agreement, there are 5 annual payments due each year after the completion of the water plan expansion. Phase I of the water sources expansion project which called for a new water line installation along Highway 73 to deliver water to the West End/Seven Lakes area customers is complete and water delivery is now taking place via these lines. East Moore Water District purchases the bulk water from Harnett County and in-turn sells water to East Moore Water District customers as well as sells water to Moore County Public Utilities. The Budget Team along with Public Works staff will continue to develop the plan for fully funding all three phases of the capacity expansion.



Manager's Message

FISCAL YEAR 2019 NARRATIVE OF BUDGETED FUNDS (continued): SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING (continued):

Chart 1: Enterprise Funds Budget

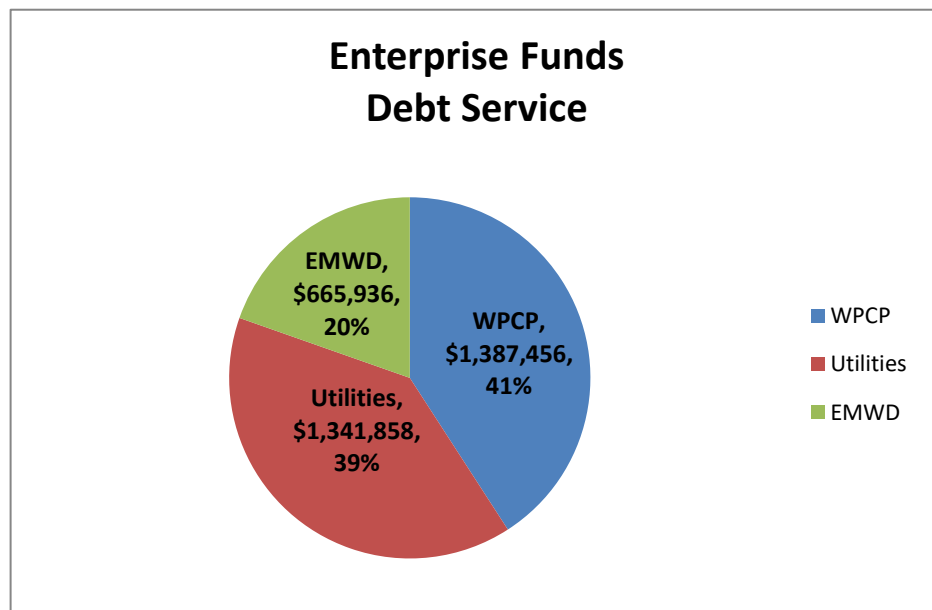
Enterprise Funds			
Public Works Division	FY2017-18 Approved Budget	FY2018-19 Proposed Budget	Difference (%)
Water Pollution Control Plant	\$4,845,317	\$5,307,539	9.54%
Moore County Public Utilities	\$11,138,476	\$11,435,153	2.66%
East Moore Water District	\$2,013,500	\$2,147,650	6.66%
Total	\$17,997,293	\$18,890,342	4.96%

Chart 2: Enterprise Fund Debt Service

Enterprise Fund Debt service includes the Water Pollution Control Plant, Moore County Public Utilities, and East Moore Water District, and totals \$3,395,250. These entities are covered by user fees for the services provided by each entity. The graph below provides the debt service allocation among the three entities.

Enterprise Funds Debt Service Graph (P&I)

Fund	Amount	%
WPCP	\$1,387,456	40.86%
Utilities	\$1,341,858	39.52%
EMWD	\$665,936	19.61%
Total	\$3,395,250	100.00%





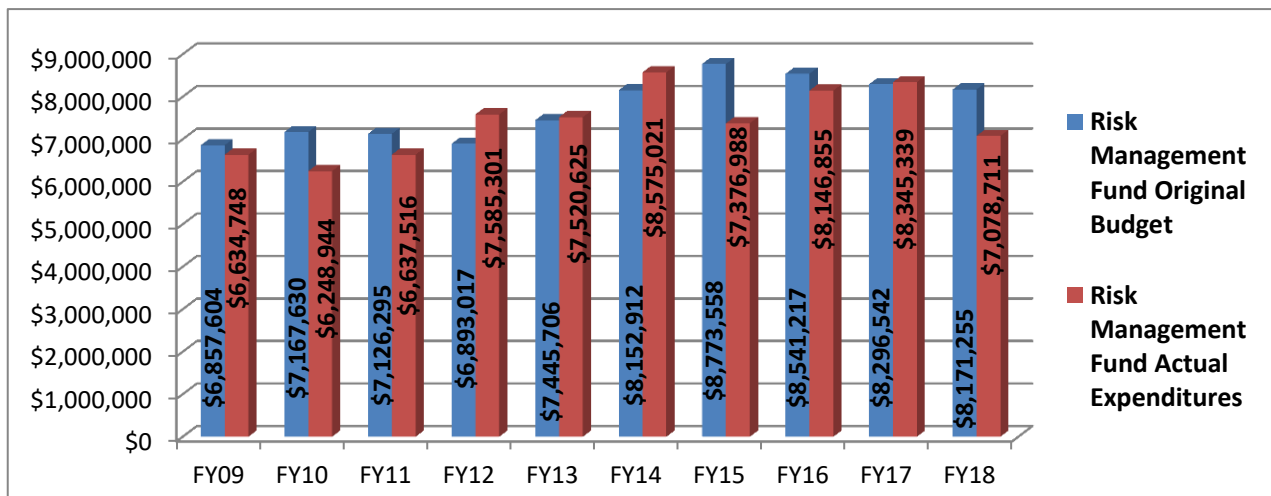
FISCAL YEAR 2019 NARRATIVE OF BUDGETED FUNDS (continued): SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING (continued):

Risk Management (Fund 810):

The Risk Management Fund, also known as the Self Insurance Fund, is the one remaining Internal Service Fund and is proposed to be budgeted at \$8,338,676 for fiscal year 2019. Revenues for Risk Management are generated from the per-employee assessments to each department that participates in the County Health Insurance Plan and Wellness Center operations and fees for dependent care coverage payments. Fiscal year 2014 was the first year First Carolina Care provided third party administrator services with the transition going very smoothly and Moore County looks forward to a continued positive and professional relationship. The chart below provides Risk Management budget details of budgeted and actual expenditures back to fiscal year 2009. As with the current fiscal year 2018, there is no recommended appropriation of fund balance for FY 2019. Prior fiscal year budgets have included appropriated fund balance up to \$1,000,000; however this is the second consecutive year of appropriating no fund balance in the original budget. For FY 2019, dependent coverage premiums are recommended to increase and there will be a review of dependents being covered to verify eligibility for participation. These steps are necessary in protecting the sustainability of the County's self-insurance program.

Risk Management Fund

FY	Original Budget	Actual Expenditures
FY09	\$6,857,604	\$6,634,748
FY10	\$7,167,630	\$6,248,944
FY11	\$7,126,295	\$6,637,516
FY12	\$6,893,017	\$7,585,301
FY13	\$7,445,706	\$7,520,625
FY14	\$8,152,912	\$8,575,021
FY15	\$8,773,558	\$7,376,988
FY16	\$8,541,217	\$8,146,855
FY17	\$8,296,542	\$8,345,339
		(as of
FY18	\$8,171,255	\$7,078,711 4/30/18)





Manager's Message

FISCAL YEAR 2019 NARRATIVE OF BUDGETED FUNDS (continued): SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING (continued):

Convention & Visitor's Bureau (Fund 260):

The Convention & Visitor's Bureau, a Component Unit/Special Revenue fund, is budgeted at \$1,745,300 which is a \$48,605 increase as compared to 2018 fiscal year budget of \$1,696,695. The CVB budget includes an appropriation of fund balance of \$25,000.

Airport (Fund 640):

The Airport is budgeted at \$2,801,591 which is a \$161,033 decrease as compared to the 2018 fiscal year budget of \$2,962,624. The Airport budget is balanced and includes an appropriation of retained earnings of \$249,692.

Note: The Airport and CVB budget has been included in the Manager's recommended budget as they have been in the past; however, inclusion in the County budget ordinance is not required.

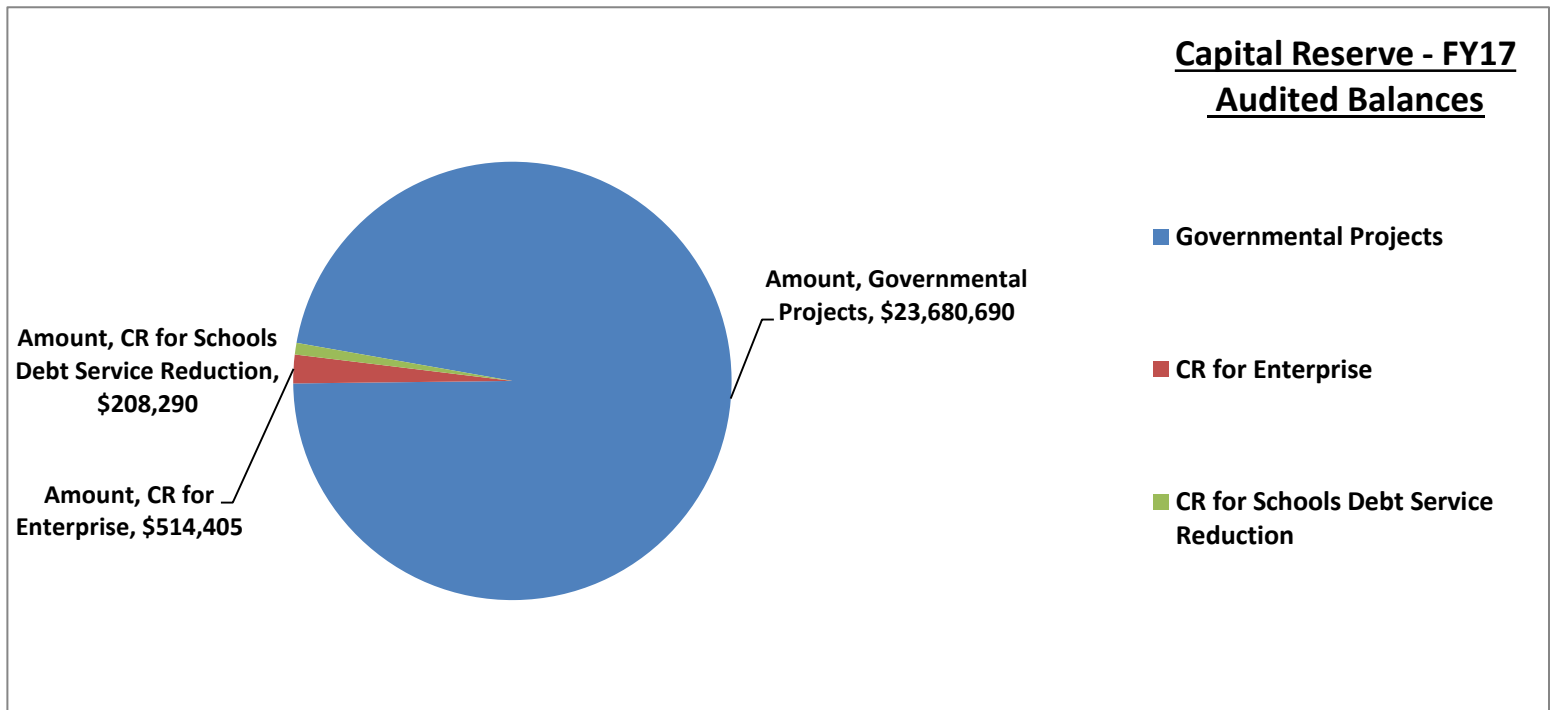


CAPITAL RESERVE INFORMATION:

At the end of FY 2017, Capital Reserve was comprised of six components, Capital Reserve for Governmental Projects, Capital Reserve for Debt Service, Capital Reserve for Enterprise Funds, Capital Reserve for Sandhills Community College, and Capital Reserve for Sandhills Community College Debt Reduction, Capital Reserve for Schools Debt Service Reduction. Per Moore County Fiscal Policy Guidelines which were recently revised, General Fund balance above 17% (previously 15%) of General Fund expenses at the end of each fiscal year is transferred into Capital Reserve. The amount to be transferred is divided with 94% going into Capital Reserve for Governmental Projects and 6% going into Capital Reserve for Sandhills Community College Projects. The chart titled Capital Reserve FY 2017 Audited Balance provides totals taken from the June 30, 2017 Comprehensive Annual Financial Report. However, since that report was generated there have been subsequent transfers into/out of one or more of the reserve accounts. Chart 2 shows the unaudited balances for each account as of 4/30/2018.

Capital Reserve FY17 Audited Balance

	Amount	%
Governmental Projects	\$23,680,690	97.04%
CR for Enterprise	\$514,405	2.11%
CR for Schools Debt Service Reduction	\$208,290	0.85%
Total	\$24,403,385	100.00%

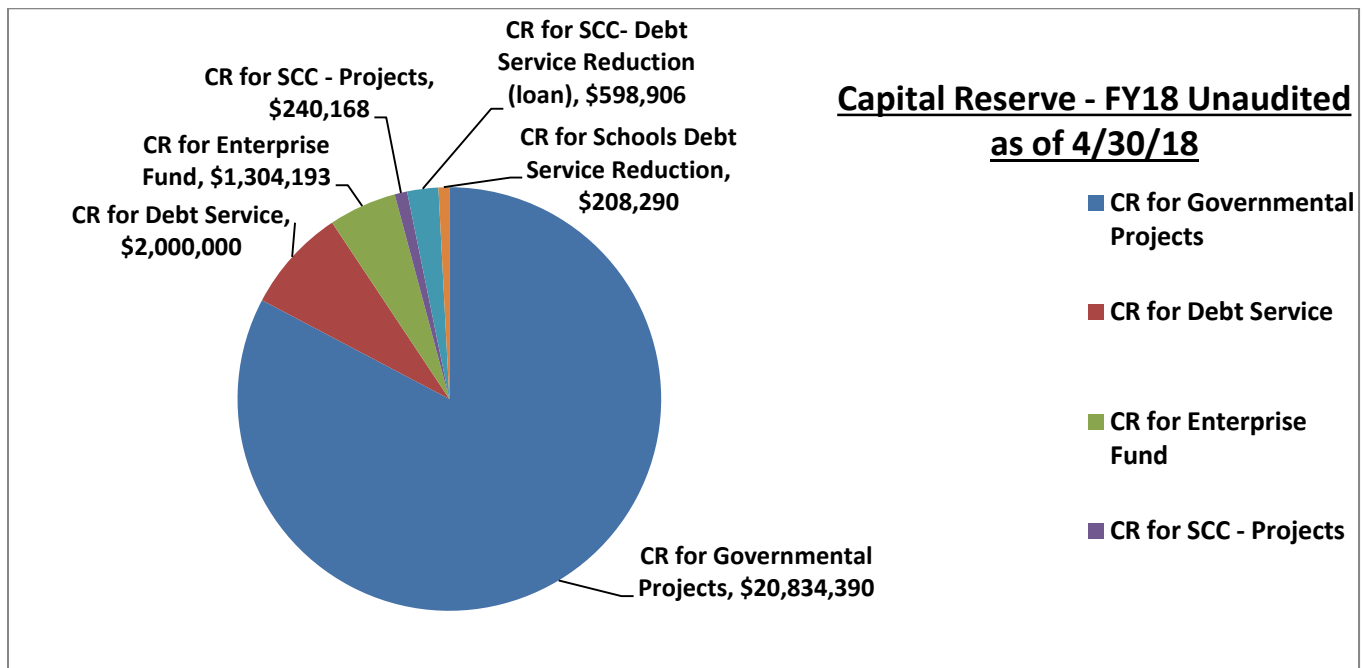




CAPITAL RESERVE INFORMATION (continued):

Capital Reserve FY18 UNAUDITED AS OF 4/30/18

	Amount	%
CR for Governmental Projects	\$20,834,390	82.72%
CR for Debt Service	\$2,000,000	7.94%
CR for Enterprise Fund	\$1,304,193	5.18%
CR for SCC - Projects	\$240,168	0.95%
CR for SCC- Debt Service Reduction (loan)	\$598,906	2.38%
CR for Schools Debt Service Reduction	\$208,290	0.83%
Total	\$25,185,947	100.00%





CAPITAL IMPROVEMENT PROJECTS:

Moore County maintains a 10 year rolling Capital Improvement Plan (CIP) that lists numerous capital projects for the many funds, departments, and agencies included in the annual budgeting process. The general requirement for a project to be added to the CIP plan is for the project to exceed \$100,000 in cost and have a life expectancy of more than 1 year. There are a few exceptions to the general requirement such as vehicle purchases. Maintaining the vehicle fleet requires an ongoing replacement plan and the CIP contains an annual estimated amount to address this real world activity. Projects that are on the list, are reviewed regularly and will be funded based on a prioritization of projects and the availability of funding. Currently and as a result of the General Obligation bond approval, the priority focus for Moore County Schools will be the three elementary schools of Area III Aberdeen, Area III Southern Pines, and Area III Pinehurst. There is also a project planned for North Moore High School that was not included in the bond approval. Additionally, there is a focus on addressing judicial/court facility needs which includes building a new facility. The overall scope of the judicial/court project is still being defined and will develop over the next several weeks/months.

The Moore County Board of Commissioners generally include capital needs discussions in work session environments to gather more information on capital improvement needs and discuss in more detail plans for prioritizing and funding the immediate needs. The projects below are the most immediate projects being reviewed, analyzed and discussed.

Education:

The recently, voter approved General Obligation bonds of \$123,000,000 included three projects for Moore County Schools and one project for Sandhills Community College. The project list for the bonds was developed after many, many meetings and discussions with County, School, and College representatives along with financial analyses provided by the County's financial advisors. During the May 2018 primary, the voters, by a large margin, approved the GO bond referendum. The projects for Moore County Schools are Area III Elementary in Aberdeen, Area III Elementary in Southern Pines, and Area III in Pinehurst. These projects will be undertaken on a staggered basis beginning with Area III Aberdeen which is likely to close on the bond issuance of an estimated \$31,000,000 by mid-September. The other two projects will follow in an estimated 6 month staggered interval. The College project is primarily focused on a \$20,000,000 medical educational facility; however, other related facilities may be improved as well. The issuance for GO bonds for the College project(s) is late FY 2021 to early FY 2022. As has been discussed in meetings and described in previous budgets, Moore County Schools has a master facility list that goes well beyond the three elementary school projects listed above, and there are considerable deferred maintenance projects that will need addressing in budgets to come.

Water/Sewer Resources Expansion:

In September 2013, the Board approved an agreement with Harnett County for the purchase of 3 Million Gallons per day (MGD) capacity in the Harnett County Water Treatment plant expansion. The cost for the Harnett plant expansion and needed upgrades to the Harnett system to allow for delivery of the water is budgeted at \$5,450,000. Phase I of the project (\$8,145,733) which included the \$5,450,000 and the water line installation along Hwy 73 is complete. Payment for the new water lines along Hwy 73 is complete and the initial payments to Harnett County for the plant expansion have been paid ahead of schedule. The Harnett County agreement calls for 5 annual payments of \$390,000 to take place each year after the plant expansion is completed; one installment payment has been made with the second due shortly after the beginning of FY 2019. The estimated cost of the entire project which is divided into 3 phases is \$14.1 Million and the funding plan for all three phases of the project continues to be developed.



Manager's Message

The Vass sewer expansion and upgrade project is underway with the engineering analysis completed and a funding application which included low interest loan and grant funds has been approved by United States Department of Agriculture. This project involves replacement of existing on-site septic services, the addition of new sewer lines, and the elimination of capacity bottlenecks in the Vass system.

Discussions have also taken place regarding advancing activity with East Moore Water District and incorporating the Town of Robbins into the district either as a bulk customer or as part of the District. The latest discussions involve extending a water line along Highway 211 to Highway 705 and connecting with the Robbins system. There have been a number of discussions regarding the details of this project and there are several factors being addressed ahead of a final recommendation.

Court Facility:

Renovations to the existing court facility included expanding the Clerk of Courts area and adding office space for Probation and Parole on level 0; renovating Courtrooms 105 and 108, modifying the Clerks area, and adding conference rooms on level 1; modifications to the attorney's area on level 2; adding an elevator and entrance area on level 1 at the front of the facility. The Renovations were aimed at improving operations for the Clerk, providing additional conference areas, improving functionality of Courtrooms 105 and 108, and improve access, flow, and security for the facility and operations. Renovations allowed for termination of leases previously needed to support Probation and Parole. The original contract amount for the project was \$1,448,000.

The renovations now completed, have allowed for continued operations of court related functions while plans for a new facility are developed and construction completed. The Sheriff has also implemented several new initiatives to enhance security in and around the court facility and will continue to take steps to ensure the security of those working in and doing business in the facility.

Planning and activities for the construction of a new facility are ongoing with the current activities being the review of architect proposals submitted during the Request for Proposals process. There is a sub-committee of the Court Facility Advisory Committee tasked with reviewing the proposals and ultimately narrowing the selection to a final architectural firm to be brought back for the full Committee's approval and recommendation to the Board of Commissioners. Several members of the Court Facility Advisory Committee have visited various other court facilities to gain ideas and understanding of considerations for a Moore County facility. The funding strategy for a new facility will primarily rely on the decline in debt service of non-school and college related debt over the next several years. In the early years (1 to 4), funds are anticipated to accumulate and once debt is taken on for the project, the accumulated funds and future declines in debt service are expected to cover the new debt. Enhancing this strategy was the acceleration of the decline in debt service by going through an advanced refunding of existing bonds which lowered the interest rate and annual payments significantly. This identified source of funding can fund approximately \$20,000,000 of project costs; should additional funding be needed, a strategy will be presented to the Board of Commissioners. The architect will be tasked with addressing Court needs by utilizing as much existing facility space as possible, incorporating technology to enhance security as well as reduce needed new facility space, and designing an efficient facility for utilities, traffic flow, maintenance, and long term sustainability.

EMS:

EMS staff is looking at 2 potential projects involving partnerships with Southern Pines and Pinehurst for Moore County EMS to utilize space in facility additions/expansions that each entity has in the works. The Southern Pines project, which the Board of Commissioners recently approved a resolution supporting the County's participation in, is an effort to relocate the ambulance currently stationed at the Airport. The relocation will

Manager's Message



allow for improved response times, improved staffing quarters, and reduced cost. The Pinehurst project will allow for a relocation of the Pinehurst based response staff and vehicles from an existing facility that is in need of extensive renovations to additional space the Village of Pinehurst is considering adding onto the Pinehurst Fire Station. The current strategy involves looking at a long term lease with Southern Pines and Pinehurst which will eliminate having to pay out a significant amount of upfront dollars while securing EMS space in each facility as permanent occupancy.

Parks and Recreation:

Discussions and research continue to take place for building a recreation center at Hillcrest Park to include two basketball courts, multi-purpose rooms, concession area, and office space. As part of the park enhancement, a splash pad will be incorporated into the playground area and ADA accessible playground equipment will be added. Estimated costs originally ranged from \$1.5 to \$2.3 million; however, the latest estimated cost is approximately \$3.5 million. The Board approved a contract with the architectural firm of Clark, Patterson, Lee for the update of a Master Park Plan at Hillcrest Park and the design of the proposed facility. The Board has also approved the project ordinance for this capital project and there is currently \$3,518,614 dollars in the fund (fund 433). In addition to the existing project ordinance funds, additional funds may materialize from the sale of surplus property and contributions from individuals, businesses, and other partners.



Manager's Message

ADDITIONAL POINTS OF INTEREST/CONCERN:

- The County unemployment rate tracks closely with that of the State with nearly all months indicating the County at one to three tenths higher/lower than the State. For January, February, and March the County unemployment rate was 4.7%, 4.5%, and 4.3% respectively and State unemployment rate was 4.5% for all three months.
- The County will be conducting a county-wide revaluation to become effective January 1, 2019. The resulting tax base will be used in the development of the FY 2020 budget. Some items that will be the focus of FY 2020 budget discussions will be the revenue-neutral rate, the funding formula revisions for Moore County Schools and Sandhills Community College, and the impact on the fire service district rate and formula implementation plan.
- Subsequent to the voter's approval of the \$123,000,000 General Obligation bonds, a potential referendum is planned for a ¼ cent sales tax to be included on the November 2018 election ballot. Should the measure be approved, it will generate an estimated \$2,100,000 in revenue which will reduce the reliance on property tax for funding educational debt (the Board has in the past indicated the additional sales tax revenue would be used for educational debt).
- The Board of Commissioners and the Board of Education will continue to work together to encourage appropriated State funding for Moore County Schools reducing the pressure for County funding of positions and operations and enhancing the capital needs funding strategy.

SUMMARY:

In summary, the 2019 budget has been developed in accordance with all statutory provisions and provides a fiscally sound and fiscally responsible map for administering the revenues and expenditures for the 2019 fiscal year. The budget is balanced at \$142,990,258 in revenues and expenditures and ensures the continued successful operations of the County in providing the highest level of services in a very efficient and effective manner.

I would like to express my thanks and appreciation for the opportunity to develop and present the 2019 fiscal year budget, and most of all I would like to express thanks and appreciation for all of the individuals, teams, groups, committees, and entities who have dedicated a large amount of expertise and time in helping create a very sound and responsible budget; without everyone's patience and input, the budget process would be infinitely more challenging.

Respectfully Submitted,

A handwritten signature in black ink that reads "J. Wayne Vest". The signature is written in a cursive, flowing style.

J. Wayne Vest, County Manager



BUDGET ORDINANCE

AN ORDINANCE ADOPTING THE ANNUAL BUDGET AND SETTING THE TAX RATE FOR THE COUNTY OF MOORE FOR FISCAL YEAR 2018-2019.

WHEREAS, Article 3 of Chapter 159 of the North Carolina General Statutes (NCGS) requires local governments in North Carolina to adopt ordinances establishing an annual budget, in accordance with procedures established in said Article 3, and

WHEREAS, the Moore County Board of Commissioners, following a public hearing as required by law has considered the proposed annual budget for Moore County for the 2018-2019 Fiscal Year,

NOW, THEREFORE BE IT ORDAINED BY THE COUNTY OF MOORE BOARD OF COMMISSIONERS THAT:

SECTION 1. REVENUES: The following revenues are hereby appropriated for operating the county government for the Fiscal Year beginning July 1, 2018 and ending June 30, 2019:

GENERAL FUND BUDGET SUMMARY

Revenues:

Property Taxes	\$57,131,140
Privilege License	\$0
Rental Vehicle Tax	\$85,000
Sales Tax	\$18,073,217
ABC Revenues	\$641,000
Interest income	\$850,000
Transfers In – Bond Interest	\$2,010,000
Departmental Revenues and Fees	\$9,006,524
Child Support Enforcement	\$847,085
Social Services	\$5,233,392
Public Health	\$749,769
Other Grants	\$718,220
Aging	\$819,298
Appropriated Fund Balance	<u>\$0</u>
TOTAL REVENUES	\$96,164,645



Budget Ordinance

SECTION 2. EXPENDITURES: The following expenditures are appropriated to the General Fund and other funds as described in sections 6 through 18 for the Fiscal Year beginning July 1, 2018 and ending June 30, 2019:

Expenditures

General Government

Governing Body	\$211,029
Administration	\$657,339
Human Resources	\$267,256
Finance	\$703,767
County Attorney	\$832,611
Tax	\$1,769,697
Board of Elections	\$564,273
Register of Deeds	\$1,513,567
Information Technology/GIS	\$2,039,912
Property Management	<u>\$4,387,361</u>
TOTAL	\$12,946,812

Public Safety

Sheriff	\$6,968,774
Sheriff-Detention Center	\$4,200,305
Sheriff-Animal Center	\$915,845
Day Reporting Center	\$119,486
Youth Services	\$91,070
Emergency Management/E-911	<u>\$1,359,832</u>
TOTAL	\$13,655,312

Environmental and Community Development

Solid Waste	\$2,231,507
Planning and Community Development	\$371,091
Planning Code Enforcement	\$491,680
Cooperative Extension Service	\$263,328
Soil and Water Conservation Service	<u>\$222,514</u>
TOTAL	\$3,580,120

Budget Ordinance



<u>Human Services</u>	
Child Support Enforcement	\$712,262
Veterans Services	\$201,291
Aging/Senior Center	\$1,376,438
Social Services	\$8,495,254
Public Health	<u>\$3,989,754</u>
TOTAL	\$14,774,999
<u>Cultural Development</u>	
Library	\$592,584
Parks and Recreation	<u>\$611,594</u>
TOTAL	\$1,204,178
<u>Education</u>	
Public School Current Expense	\$29,050,000
Public School Capital	\$750,000
Public School Digital Learning	\$750,000
Public School Capital Reserve Transfer	\$1,315,331
Public Schools Debt Service-Principal	\$3,968,494
Public School Debt Service-Interest	\$2,105,622
Community College Current Expense	\$4,512,262
Community College Capital Reserve Transfer	\$604,165
Community College Debt Service-Principal	\$731,508
Community College Debt Service-Interest	<u>\$420,071</u>
TOTAL	\$44,207,453
<u>Non-Profits/Court Facility Costs/Non-Departmental</u>	\$2,281,803
<u>Transfers</u>	
Court Facility	<u>\$1,314,553</u>
TOTAL	\$3,596,356
<u>Debt Service – County P&I(excluding Education)</u>	<u>\$2,199,415</u>
TOTAL EXPENDITURES	\$96,164,645



SECTION 3. AD VALOREM TAX LEVY

A. There is hereby levied for Fiscal Year 2018-2019, an ad valorem tax on all property having a situs in Moore County as listed for taxes as of January 1, 2018, at a rate of forty–six and five tenths (46.5 cents) per \$100 dollars of assessed value of such property, pursuant to and in accordance with the Machinery Act, Chapter 105 of the NC General Statutes and other applicable laws.

B. There is hereby levied for Fiscal Year 2018-2019, an unified fire tax rate on all property having a situs in the Moore County Fire Protection Service District at a rate of nine and zero tenths (.095 cents) per \$100 dollars of assessed value of such property in Moore County which is attached to and made a part of this ordinance.

C. There is hereby levied for Fiscal Year 2018-2019, an Emergency Medical Service Advanced Life Support Tax on all property within such emergency service district, as listed for property taxes as of January 1, 2018, at a rate of three cents (.04 cents) per one hundred dollars (\$100) of assessed value of such property, pursuant to and in accordance with the Machinery Act found in Chapter 105 of the North Carolina General Statutes and other applicable laws. Such tax can be used solely for the purpose of providing Emergency Medical Services.

SECTION 4. LEVY OF OTHER TAXES

There is hereby levied, all County Rental Vehicle Taxes as authorized by the NCGS, and other such taxes, as provided in the ordinances and resolutions duly adopted by the Board of Commissioners.

SECTION 5. AUTHORIZED TRANSFER OF APPROPRIATIONS, CONTRACTING LIMITATION, AND OTHER MATTERS:

A. AUTHORIZED TRANSFER OF APPROPRIATIONS

The Budget is adopted at the Fund level and the County Manager or Assistant County Manager, or his/her designee is hereby authorized to transfer appropriations between funds under the conditions listed below:

1. The County Manager, Assistant County Manager, or his/her designee may transfer funds between departments within a Fund without limitation, but shall report them to the Board of Commissioners by the Finance Office.
2. The County Manager, Assistant County Manager, or his/her designee may transfer amounts by budget amendment between funds and these budget



amendments must be reported and approved by the Board of Commissioners in an itemized report.

3. The Finance Officer or designee can approve budget transfers up to \$10,000 within the same fund.

B. CONTRACTING LIMITATION

1. Any appropriations for land and new buildings included in this ordinance may be obligated only after approval of the Board of Commissioners.
2. The County Manager, Assistant County Manager, or his/her designee is authorized to obligate through the necessary agreements, contracts, grant agreements, purchase orders or other such documents, funds included in this budget ordinance up to \$50,000 for the following purposes:
 - a. Initiate grant agreements to public and non-profit agencies;
 - b. Leases of routine business equipment;
 - c. Consultant, professional, and/or maintenance service agreements;
 - d. Purchase of apparatus, supplies, construction, repair work, and materials where formal bids are not required by state law or county policies;
 - e. Agreements for the acceptance of State and Federal grant funds.
3. Any total purchase or service at \$50,000 or more will have a contract and must be approved by the Board of Commissioners.
4. The Health Director is hereby authorized to execute necessary agreements within the Health Operational Fund up to \$50,000 in accordance with State law and County policies. The Health Director is to notify the County Manager and Assistant County Manager or his/her designee and provide a copy of any such agreements authorized in this paragraph no later than the next work day. Any amount \$50,000 and above must have the approval of the Board of Commissioners unless the Board of Commissioners authorizes the Health Director to approve the necessary agreements.
5. Department Directors are hereby authorized to execute contracts up to \$5,000 for their respective departments only.



C. OTHER MATTERS

1. All fees, commissions, and sums paid to or collected by any County official, officer, or agent for any service performed by said official, officer or agent in his/her official capacity shall inure to the benefit of the County and are considered County funds.
2. A Designee of the Chief Finance Officer is hereby designated as a Deputy Finance Officer for purposes of pre-audit functions pursuant to Chapter 159 of the NC General Statutes.
3. In accordance with Article V of the North Carolina Constitution, the County Manager and Assistant County Manager shall require the following prior to releasing public funds to other governmental agencies or private groups:
 - a. The activity to be funded is for a public purpose.
 - b. The activity to be funded is one the County is authorized to undertake or for which the County has specific statutory authorization to fund.
 - c. Through appropriate means, the County maintains some degree of control over the funds provided through this ordinance to a governmental agency or private group.
4. The County Manager, Assistant County Manager, or his/her designee is authorized to disburse the Moore County Fire Protection Service District tax revenues up to and including the amount approved in this ordinance by the Board of Commissioners. The balance, in this fund, if any, will be held by the County as an apparatus and building reserve for future purchases for the Rural Fire Protection Service Districts upon approval of the Fire Commission.

SECTION 6. ENTERPRISE FUNDS

- A. The following funds are designated as Enterprise Funds and are to be accounted for as such:

Water Pollution Control Plant Fund	\$5,307,539
Public Utilities Fund	\$11,435,153

Note: The East Moore Water District Fund will be accounted for in a separate Budget Ordinance approved by the East Moore Water District Board.

Budget Ordinance



SECTION 7. INTERNAL SERVICE FUNDS

The following funds are designated as Internal Service Funds, and will be accounted for as such:

Self-Insurance/Risk Management Fund	\$8,338,676
-------------------------------------	-------------

SECTION 8. SPECIAL REVENUE FUNDS

Annual Special Revenue Funds:

A. EMERGENCY MEDICAL SERVICES / ALS FUND

The Emergency Medical Services Fund	\$8,483,211
-------------------------------------	-------------

B. 911 TELEPHONE SYSTEM FUND

The E911 Telephone System Fund	\$413,395
--------------------------------	-----------

C. TRANSPORTATION SERVICES FUND

The Transportation Services Fund	\$1,487,683
----------------------------------	-------------

D. SOIL & WATER CONSERVATION DISTRICT

The Soil & Water Conservation District Fund	\$21,771
---	----------

E. Fire Protection Service District-The County accounts for the collection and distribution of property taxes on the assessed valuation of taxable property, as listed for taxes as of January 1, 2018, for special districts as listed attached hereto and made a part of this ordinance. The tax rate and appropriations shown on the Fire Protection Service District have been determined by the Fire Commission in conjunction with the various fire department representatives, and the County as necessary for the operation of their fire departments for FY 2019.

Fire Protection Service District Fund	\$4,643,644
---------------------------------------	-------------

F. CAPITAL RESERVE FUNDS

The County will maintain seven (7) Capital Reserve Funds as multi-year Capital Project Funds for the purpose of paying for future non-enterprise fund governmental projects, future non-enterprise fund debt service, future enterprise fund capital projects, future school and college projects as listed below:

1. Capital Reserve for Governmental Projects (Fund 250)
2. Capital Reserve for Debt Service (Fund 251)



3. Capital Reserve for Enterprise Projects – Consists of 3 separate capital reserve enterprise fund transfers from Water Pollution Control Plant, Public Utilities and East Moore Water Districts funds into this Capital Reserve for Enterprise Projects. (Fund 252)
4. Capital Reserve for Capital Projects for Sandhills Community College (Fund 253)
5. Capital Reserve for Debt Service for Sandhills Community College (Fund 254)
6. Capital Reserve for Capital Projects for Moore County Schools (Fund 255)
7. Capital Reserve for Debt Service for Moore County Schools (Fund 256)

G. MULTI-YEAR SPECIAL REVENUE GRANTS FUND

1. Multi – Year Grant Fund 240

SECTION 9. COMPONENT UNIT FUNDS

The County maintains funds for the Convention and Visitors Bureau, and Moore County Airport Authority, as component units, and shall incorporate the budgets as adopted by the respective boards into the County Accounting records.

Convention and Visitors Bureau \$1,745,300

Airport Authority \$2,801,591

SECTION 10. TRUST and AGENCY FUNDS

The County maintains various trust funds. Trust and Agency Funds are identified as:

A. Social Services and Sheriff Department Trust Funds-These two departments must maintain certain funds in their respective departments for daily operation. The following funds are authorized:

1. Social Services-Charitable Fund-accounts for funds donated to the department for specific needs.
2. Social Services-Client Fund-accounts for funds belonging to individuals who are unable to maintain those funds themselves.
3. Sheriff's Department-Civil Fund-accounts for funds used in the legal aspects of docketing and collection of judgments.



4. Sheriff's Department Inmate Trust Fund-accounts for commissary and inmate services.

5. Special Tax District Municipal Funds-account for the collection and disbursement for special taxing districts and municipalities.

NCGS require individuals who sign checks in Trust and Agency Funds to be designated Special Deputy Finance Officer for this purpose only. On a monthly basis, each Special Deputy Finance Officer listed below will provide the County Finance Officer with a copy of the reconciled bank statement and a statement of receipts and disbursements. The following individuals are hereby authorized:

Neil Godfrey – Sheriff
Frank Rodriguez – Chief Deputy
James Furr – Captain
William Flint - Captain
Lydia Craven – Administrative Asst II
Vonda Purvis - Administrative Asst II

SECTION 11. CAPITAL PROJECTS BUDGETS

The County uses Capital Project Budgets and has incorporated these budgets into the financial and accounting systems. Capital Project Funds are used to account for capital projects that span fiscal years and/or may take more than one fiscal year to complete. The following categories of projects are accounted for in such manner:

Community Development Block Grant Projects – Fund 400

Airport County Capital Projects – Fund 450

School and College Capital Projects – Fund 470, 480, 481, 482, 483 and 490

County Facilities Expansion Capital Project – Fund 430

Emergency Communication Narrow Banding Project – Fund 431

Edgewood Terrace Water Main Project – Fund 446

2010 Limited Obligation Bond Public Utilities Project – Fund 441

2013 Water Sources Project – Fund 447

Public Works Capital Project – Fund 448

New Courthouse Building Capital Project – Fund 432

Vass Phase II Sewer System Improvements Capital Project – Fund 411

Parks and Recreation Capital Project – Fund 433

Elections Building Capital Project – Fund 434



Cell 6 Landfill Expansion Capital Project – Fund 435

SECTION 12. TEN YEAR CAPITAL PROJECT PLAN

The County Manager has prepared a ten year capital forecast. It is included as a part of the budget document for planning purposes only. The ten year capital plan does not authorize the expenditure of funds.

SECTION 13. MOORE COUNTY PUBLIC SCHOOLS

The Moore County School Board may not adjust the County appropriation in any manner without prior approval of the Board of Commissioners in accordance with NCGS 159-13.

SECTION 14. SANDHILLS COMMUNITY COLLEGE

The County has provided funding to the Community College for Current Expense and Plant Fund expenditures in accordance with NCGS 115D-55. The Community College may not adjust County appropriations in any manner without the prior approval of the Board of Commissioners.

SECTION 15. DUAL SIGNATURES ON CHECKS AND ELECTRONIC AND FACSIMILE SIGNATURES

The County will use dual signatures on checks and drafts made on County funds in accordance with NCGS 159-25(b). The signatures of the County Manager or Assistant County Manager and the Finance Officer or the Deputy Finance Officer, following proof of warrant, are the authorized signatures of Moore County.

Pursuant to NCGS 159-28.1, the County authorizes the use of electronic signatures, facsimile signature machines, signature stamps, or similar devices in signing checks and drafts and in signing the pre-audit certificate on contracts or purchase orders. The Finance Officer will be responsible for the custody of their electronic signature, facsimile machines, stamps, plates, and other devices.

Pursuant to NCGS 66-58.4, the County is authorized to use and accept electronic signatures in the execution of contracts. Any individual authorized to execute contracts



on behalf of the County is authorized to do so using an electronic signature. All electronic signatures must be in compliance with NCGS 66-58.5.

SECTION 16. FINANCIAL REPORTING

The Finance Officer, or designee, will submit a monthly financial report for the County Manager, Assistant County Manager and the Board of Commissioners and, from time to time, other reports as required by the County Manager, Assistant County Manager and/or the Board of Commissioners.

SECTION 17. RESERVES FOR ENCUMBRANCES

The reserves for encumbrances as of June 30, 2018 and carry over appropriations representing prior commitments as of that date shall be re-appropriated pursuant to NCGS 159-13 to the departments within the various funds unless excluded by the County Manager or Assistant County Manager. Expenditures against these encumbrances may be made during fiscal year 2018-2019 as the previous commitments are satisfied.

SECTION 18. FEE SCHEDULE

The Annual Fee Schedule, which is attached to this ordinance, sets all fees authorized to be charged by the County for County goods, services or other functions provided by County personnel, equipment, including consultation and other such activities; and, is hereby approved.

SECTION 19. INVALID OR UNCONSTITUTIONAL PORTIONS OF THIS ORDINANCE

Should any section, paragraph, sentence, clause or phrase of this ordinance be declared unconstitutional or invalid for any reason, the remainder of said ordinance shall not be affected thereby.



Budget Ordinance

SECTION 20. EFFECTIVE DATE

That this ordinance shall be in full force and effect on July 1, 2018.

Adopted this 19 day of June 2018:



A handwritten signature in cursive script, reading "Catherine Graham", is written over a horizontal line.

Catherine Graham, Chair
Moore County Board of Commissioners



County Goals and Financial Policies

Moore County Board of Commissioners Goals and Objectives from Annual Retreat

The high level strategic goals of the Moore County Board of Commissioners are to continue providing excellent service to the citizens of Moore County while keeping property taxes low and regulations streamlined. The funding perspective is to strategically allocate positions to efficiently and effectively provide the intended services, to fund those positions accordingly keeping the employee benefits and compensation package in tact adding funding for cost of living adjustments, and to identify expense reductions by thoroughly analyzing all aspects of the County budget. More than being goals, these strategies are a mind-set with an eye toward future years whereby additional facility needs will have to be incorporated into the expenditure column. Described below are goals, strategies, and plans related to specific areas within Moore County Government.

Moore County Objectives, Vision and Focus Areas

VISION		
Education	Unity	Public Safety
Family	Community Infrastructure and Facilities	Government Services
Economic Development	Preserve Employee Compensation Package	Technology

Utilities/Infrastructure:

Continue to implement and finalize a **definitive water strategy** which will address County water needs for the next 30-50 years. This plan will provide three million gallons/day water source to the County. The foundation has been placed for this goal with the contractual agreement with neighboring Harnett County for the acquisition of 3 MGD in Harnett County's planned plant expansion. Phasing in the infrastructure for delivery of the water will allow for a pay-as-you-go and pay-as-you-grow strategy. Continual review of the water and sewer rate structure is part of the plan to ensure necessary funding for current operation expenses as well as reserve for replacements of the existing infrastructure.

Information Technology:

Continue to support the Information **Technology Department's vision** to implement virtual computing, where practical, through the budgeting process by appropriating the necessary funding. The Information Technology Task Force will continue addressing issues and reporting on the progress. Additionally, IT efforts continue to be focused on security, back-up provisions, and disaster recovery processes and protocols.

Government Services:

Continue to maintain and/or reduce annual operational expenses in order to maintain Moore County's status as a **low tax burden community**. Maintain property taxes which include potential reductions to the General Fund tax rate, the Advanced Life Support (ALS) tax rate, and the Fire Districts rates. The recommended budget maintains the County general tax rate at .465 per \$100 of valuation and the Advanced Life Support (ALS) rate is increased from .03 per \$100 valuation to .04 per \$100 valuation. With



County Goals and Financial Policies

the County wide revaluation resulting in a decrease in the overall tax base, the established tax rates are below revenue neutral essentially yielding a tax reduction for taxpayers. The budget also incorporated a single rural fire district rate for funding of the rural fire protection; the rate is set at .085 per \$100 valuation providing level funding for the various fire departments for fiscal year 2018. For fiscal year 2019 the fire tax rate is set at .095 per \$100 valuation providing and increasing the level of service to our citizens.

Emergency Services/Public Safety:

Continue to utilize the Volunteer Firemen's Insurance Services, Inc. (VFIS) study to help implement short term strategies and to develop a long term strategic plan. The Emergency Services Advisory Committee was previously dissolved and during the early part of 2015 a Fire Commission was appointed with citizen representatives and fire department representatives. Going forward, the Fire Commission has developed a funding plan to standardize the methods for determining future funding allocations to the various fire departments.

Planning and Community Development/Economic Development:

Continue to provide leadership to the **Comprehensive Transportation Plan** process, encouraging the NC Department of Transportation to protect the open spaces of rural Moore County. This is an ongoing project.

Continue to encourage responsible development through appropriate zoning, reasonable regulations, and code enforcement practices.

Property Management:

Complete building renovation projects for Court Facility and Currie Building allowing for better utilization of existing facility space and eliminate the need to lease space currently costing nearly \$100,000 per year. Continue developing **the long-range strategic plan for addressing facility needs** over the next 10 to 20 years. A new Courts Facility is in the planning stages at this time and we are in the beginning stages of selecting an architect. This project is shown in the CIP in a later section of this document along with other projects planned for this fiscal year.

Public Relations:

Utilize all available tools (including social media and video-taping board meetings) for **informing the public** in order to ensure that an accurate and comprehensive picture of County activities is disseminated to the public. The video-taping of County Commissioner meetings has operated successfully over a year.

Explore the expanded use of social media outlets to promote activities and operations of the various County departments and agencies. Ensure a valid set of policies, procedures, and protocols are in place ensuring the accuracy, consistency, and timeliness of the information provided.

Financial Services:

To the extent possible, **reduce county debt** either by paying it down with reserve funds or refinancing to lower interest rates. Attempt to use a "pay as you go" strategy for addressing to major capital purchases. This is an ongoing project.



County Goals and Financial Policies

An annual funding formula was established with Sandhills Community College, work will continue with Moore County Schools to develop an annual funding formula for annual expenses as well as develop a strategy for addressing capital needs. For fiscal year 2019 a funding formula of 40% of budgeted property and sales tax was approved by the Board of Commissioners. The developed funding structure will be designed to fit into the revenue expectations and strategy of keeping the tax burden low and will include a consideration of transferring to each entity a portion of the unreserved fund balance in excess of the fiscal policy requirement of now 17%, changed in fiscal year 2019 from 15% in prior year's .

Human Resources:

Continue to foster a productive work environment by ensuring that the Moore County **classification and pay plan** is competitive and fairly compensates employees based on experience, commitment and performance. This is an ongoing project. Upon each vacancy, fully evaluate the needs of the position to ensure an updated job description is posted allowing for recruitment of an individual the necessary skill set for being successful in the position. Additionally, evaluate the allocation of positions across all County departments to ensure allocations promote efficient and effective delivery of County services.

The County will be implementing an updated **classification and pay plan** after the results of the pay study is completed. The pay study was completed and sent to the Board of Commissioners for review in the beginning of FY19. The Board approved the pay study and plans are to move forward with the pay plan implementation beginning September 15, 2018 pay period (bi-weekly) which will be included in the employee paychecks on October 4, 2018.

Risk Management:

Continue to collaborate with our consultant to reduce the rising health care costs for our self-funded insurance program in order to ensure the program is sustainable into the future. Continue to implement a wellness incentive whereby participating employees will get free biometric screening and health coaching along with a discounted rate for health insurance. In the longer term, participants will have targeted goals for the biometric measures that will have to be met.

Ten-Year Capital Plan:

Continue to maintain and monitor the capital improvement plan and fund needs from Capital Reserve Funds. A more detailed explanation of the Capital Improvement Plan can be found on page 182 of this document in the Capital and Debt Management Section.

Education:

The Moore County Board of Commissioners along with the Board of Education is working in conjunction on a strategic capital improvement plan for improving the school facilities. Both boards have met and held work sessions to discuss different options going forward. One option is to hold a bond referendum in May 2018 for the improvement and replacement of several county schools and one building for the community college. These discussions are on-going at this time and more information will be available before the next budget cycle.

A bond referendum was held in May 2018 and was passed for \$103,000,000 for Moore County Schools and \$20,000,000 for Sandhills Community College. The \$103,000,000 for the schools was passed to build 3 new



County Goals and Financial Policies

elementary schools in the coming 5 years, Aberdeen Elementary, Southern Pines Elementary and Pinehurst Elementary. The county applied for and was approved for an additional limited obligation bond for a fourth new elementary school in 2018 for Whispering Pines. The school is currently being constructed.

The college \$20,000,000 bond is for a new nursing facility expected to be constructed in fiscal year 2022.

The County is currently in the process of putting the ¼ cent sales tax on the November 2018 referendum to help pay the debt on the new schools. Property taxes may have to be increased with fiscal year 2020 based on the outcome of the sales tax referendum.

Fiscal Policy Guidelines

Objectives

This fiscal policy will influence and guide the financial management practice of Moore County, North Carolina. A fiscal policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management. Effective fiscal policy:

- Contributes to the County's ability to insulate itself from fiscal crisis,
- Enhances short term and long term financial credit ability by helping to achieve the highest credit and bond ratings possible,
- Promotes long-term financial stability by establishing clear and consistent guidelines,
- Directs attention to the total financial picture of the County rather than single issue areas,
- Promotes the view of linking long-run financial planning with day to day operations, and
- Provides the County Staff, the County Board of Commissioners and the County citizens a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines.
- This policy will be reviewed annually by County staff and any changes approved by the Board of Commissioners.

To these ends, the following fiscal policy statements are presented.

Capital Improvement Budget Policies

1. It is the responsibility of the County Board of Commissioners to provide for the capital facilities necessary to deliver municipal services to the citizens of the County, as well as facilities for the Moore County Public School and Sandhills Community College systems.
2. The County will consider all capital improvements in accordance with an adopted Capital Improvement Plan.



County Goals and Financial Policies

3. The Capital Improvement Plan is inclusive of Capital Improvements (renovations), Capital Replacement (vehicles and heavy equipment) and Major Capital Projects (new buildings).
4. The County will develop a ten-year Capital Improvement Plan and review and update the plan annually. The Moore County Public Schools and the Community College System will submit their respective ten-year capital improvement requests annually and will provide a prioritization for the improvements within their request for the County Commissioner's review.
5. The County will enact an annual capital budget based on the ten-year Capital Improvement Plan, while considering changes in population, changes in real estate development, or changes in assumptions in the capital budget projections.
6. The County, in consultation with the Moore County Public School and Community College Systems, will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
7. The Capital Improvement Plan will include the estimated costs for the County to maintain all County, Public School and Community College assets at a level adequate to protect the public's welfare and safety, the County's capital investment and to minimize future maintenance and replacement costs. A maintenance and replacement schedule will be developed and followed based upon these estimates.
8. The County, in consultation with the Moore County Public School and Community College Systems, will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval.
9. The County will adopt the most cost effective financing consistent with prudent financial management.

Debt Policies

1. The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except where approved justification is provided.
2. The County will take a balanced approach to capital funding utilizing debt financing; capital reserves and pay-as-you go funding that will provide the least financial impact on the taxpayer. Pay-as-you-go funding will come from budgeted appropriations.
3. When the County finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project. Target debt ratios will be annually calculated and included in the review of financial trends.
4. Net debt as a percentage of estimated market value of taxable property shall not exceed 2.0%. Net debt is defined as any and all debt that is tax-supported.



County Goals and Financial Policies

5. Should the ratio of debt service expenditures as a percent of total governmental fund expenditures exceed 15.0% staff must request an exception from the Board of Commissioners stating the reason and length of time.
6. The County will retire tax anticipation debt, if any, annually and will retire bond anticipation debt within six months after completion of the project.
7. Payout of aggregate outstanding tax-supported debt principal shall be no less than 55.0% repaid in 10 years.

(Note: Excludes Enterprise Fund Debt which is assumed to be Self-Supporting)

Reserve Policies

1. Unassigned General Fund Balances will mean funds that remain available for appropriation by the County Board after all considerations for future expenditures, required restrictions defined by State statutes, and previous Board commitments have been calculated. The County will define these remaining amounts as "available fund balances".
2. Beginning Fiscal Year 2016/2017, available fund balances at the close of each fiscal year should be at least 17.0% of the General Fund's Total Annual Operating Expenditures of the County.
3. The County Board may, from time-to-time, utilize fund balances that will reduce available fund balances below the 17.0% policy for the purposes of a declared fiscal emergency or other such global purpose as to protect the long-term fiscal security of Moore County. In such circumstances, after available fund balances have been calculated as part of closing-out a fiscal year, the Board will adopt a plan as part of the following year's budget process to restore the available fund balances to the policy level within 36 months from the date of the budget adoption. If restoration cannot be accomplished within such time period without severe hardship to the County, then the Board will establish a different but appropriate time period.
4. Monies in excess of a 17.0% available fund balance will be transferred to a Capital Reserve Fund for future use except as provided for in the last adopted Resolution for Sandhills Community College.

Budget Development Policies

1. The County Budget Process begins with a Board of Commissioners Retreat to be held no later than January 31st of each year.
2. The Budget Process will be compliant with the North Carolina Local Government Budget and Fiscal Control Act.
3. One-time or other special revenues will not be used to finance continuing County operations but instead will be used for funding special projects.



County Goals and Financial Policies

4. The County will pursue an aggressive policy seeking the collection of current and delinquent property taxes, utility, license, permit and other fees due to the County.

Cash Management / Investment Policies

1. It is the intent of the County that public funds will be invested to the extent possible to reduce the dependence upon property tax revenues. Funds will be invested with the chief objectives of safety of principal, liquidity, and yield, in that order. All deposits and investments of County funds will be in accordance with N.C.G.S. 159.
2. The Finance Director will establish a Cash Management Program that maximizes the amount of cash available for investment. The Program shall address at a minimum; Accounts Receivable/Billings, Accounts Payable, Receipts, Disbursements, Deposits, Payroll and Debt Service Payments.
3. Up to one-half (50%) of the appropriations to Non-County Agencies and to non-debt-supported capital outlays for County Departments can be encumbered prior to December 31. Any additional authorization shall require the County Manager's written approval upon justification. The balance of these appropriations may be encumbered after January 1, upon a finding by the County Manager that there is a reasonable expectation that the County's Budgeted Revenues will be realized.
4. The County will use a Central Depository to maximize the availability and mobility of cash for all funds that can be legally and practically combined.
5. Cash Flows will be forecasted and investments will be made to mature when funds are projected to be needed to meet cash flow requirements.
6. Liquidity: No less than 20% of funds available for investment will be maintained in liquid investments at any point in time.
7. Maturity: All investments will mature in no more than thirty-six (36) months from their purchase date.
8. Custody: All investments will be purchased "payment-verses-delivery" and if certificated will be held by the Finance Officer in the name of the County. All non-certificated investments will be held in book-entry form in the name of the County with the County's third party Custodian (Safekeeping Agent).
9. Authorized Investments: The County may deposit County Funds into: Any Board approved Official Depository, if such funds are secured in accordance with NCGS-159 (31). The County may invest County Funds in: the North Carolina Capital Management Trust, US Treasury Securities, US Agency Securities specifically authorized in GS-159 and rated no lower than "AAA", and Commercial Paper meeting the requirements of NCGS-159 plus having a national bond rating.
10. Diversification: No more than 5% of the County's investment funds may be invested in a specific company's commercial paper and no more than 20% of the County's investment funds may be



County Goals and Financial Policies

invested in commercial paper. No more than 25% of the County's investments may be invested in any one US Agency's Securities.

11. Allocation: Investment income will be allocated to each participating fund or account based on a fair and equitable formula determined by the Finance Director. The County will maintain segregated accounts with the North Carolina Capital Management Trust for each of the fund types.
12. Reporting: Not less than twice a year the Finance Director will report to the Manager on the Cash Flow Forecast for the ensuing twelve months. The Finance Director also will report on the interest earned in the past six months and on the current investment portfolio including: type of investment, purchase date, price, par amount, maturity date, coupon rate, and any special features. The Chief Finance Officer will also provide a Financial Summary inclusive of Investment Reporting to the Board of Commissioners as requested.

Enterprise Funds

The County maintains Enterprise Funds (primarily water and wastewater) that are self-sustaining for both operational and capital purposes. The Enterprise Funds will adhere to the County's Fiscal Policy with any exceptions being reported in this section.

- These policies will allow for orderly expansion of services and to allow operation within the financial framework insuring efficiency while providing necessary services.
- They promote long-term financial stability.
- They insure future viability by guaranteeing rates that maintain constant in conjunction with inflation.

Budget Policies

- Enterprise Funds will develop a fifteen-year capital improvement plan, which will be reviewed and updated annually.
- Any improvements required to meet new regulatory requirements or to meet changes in the service demands will be included in the annual budget request.
- Service rates will be reviewed annually as part of the budget process.
- Service rates will be adjusted based upon the December Consumer Price Index for Southeastern United States.
- Service rates will be adjusted as necessary due to debt service obligations.
- Each Enterprise Fund will maintain a retained earnings level that is no less than an amount equal to 8% of its operating expenses.
- Each Enterprise Fund will maintain a Capital Reserve Fund sufficient to meet future capital needs.
- Individual projects costing over \$500,000 will be financed.
- Individual projects costing under \$500,000 will be appropriated from either retained earnings or the Capital Reserve Fund.



County Goals and Financial Policies

Debt Policies

- Enterprise Funds will limit long-term borrowing to individual projects costing over \$500,000.
- Each Enterprise Fund is responsible for its own debt service.

Amended this the 3rd day of October, 2017, by the County of Moore Board of Commissioners.

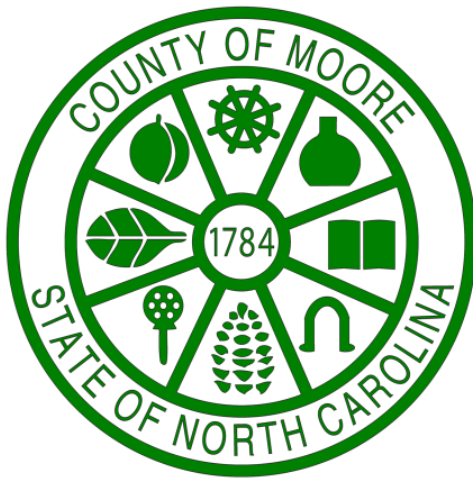
A handwritten signature in cursive script, reading "Catherine Graham".

Catherine Graham, Chair
Moore County Board of Commissioners

A handwritten signature in cursive script, reading "Laura M. Williams".

Laura M. Williams, Clerk to the Board





Budget Guide and Development Policy



A Guide to the Moore County, North Carolina Budget

County governments exist to provide a wide range of basic services on which we all depend: Emergency Medical Services, fire protection, Planning and Community Development, water and sewer services, landfill operation, just to name a few. The ability of the County to provide such a wide range of services rests on its financial decision making.

The Moore County budget document is designed to emphasize organizational units, funding and authority. A review of the process of budget preparation is elsewhere in this book.

The budget document is divided into the following sections:

Introduction – The introductory section includes general information about the elected officials and administration for Moore County as well as an organization chart depicting the “chain of command” for Moore County government. This section also gives the reader an overview of the formation of Moore County.

Table of Contents – This section lists the location of key parts of the budget document.

County Manager’s Budget Message – The Budget Message highlights and explains the major budgetary issues facing the County during FY 19. It provides relevant information regarding major expenses, projects, increases in or reductions in services and future issues.

Budget Ordinance – Contained in this section is the budget ordinance, which is the official, legal document approved by the Moore County Board of Commissioners. It establishes the budget revenues and expenditures for each fund and the laws for making payments, transfers, amendments, etc.

County Goals and Financial Policies – This section lists the goals and objectives that were adopted during the Board of Commissioner’s retreat in January. It also includes the Board-adopted financial and debt policies.

Budget Guide and Development Policy – The guide is designed to provide a brief overview of the organization of this document to assist the reader in finding information. It also lists the budget process, which describes the multi-month task of “building” the budget. We have added a document that was in progress during FY16/17 called The Budget Development Policy that was presented to the Board of Commissioners on September 8, 2016 at their work session and was adopted at a formal Commissioner meeting October, 2016. This document has been added this fiscal year as part of the Budget Guide Section.

About County Services – This section provides a brief synopsis of the services that the County provides and that are funded as part of this budget.

Budget Summary – The Budget Summary is an overview of the FY 19 budget. It compares for the reader the FY 19 budget, the Manager’s recommended budget, and the final Board of Commissioners’ adopted budget. Also included in this section is a listing of authorized positions with a comparison to previous years.

General Fund, Enterprise Funds, Other Funds – The “Funds” sections are a summary of Revenues and Expenditures by fund, by service area, and by category, including the General Fund, Enterprise Funds, Internal Service Funds, and Special Revenue Funds.

Budget Guide and Development Policy



Performance Measures – The Performance Measures section shows most of the County departments and one or more critical measures they provide to the citizens of Moore County each month. As we continue to update this budget document we plan to include most of the performance measures with the department sections.

CIP (Capital Improvement Plan) and Debt Service – This document offers a comprehensive estimate of the capital needs of the County over the next 10 years. Any project costing more than \$100,000 is listed with estimated costs. For ease of display, the second five year increment is consolidated as FY 20-29. In addition, this section includes a summary of the County's debt service and a listing of its legal debt margin.

Five Year Financial Forecast – This section attempts to predict the five year financial forecast for revenues and expenditures. Many factors affect this forecast, so it is merely a "best estimate" for future years.

Supplemental & Historical Information – This section provides statistical and demographic information and a brief history of Moore County. The Budget Glossary is also included in this section.

Please direct any questions to:
J. Wayne Vest, County Manager
Moore County, NC
wvest@moorecountync.gov
910.947.6363



THE BUDGET DEVELOPMENT POLICY FOR MOORE COUNTY GOVERNMENT

I. Introduction

A. Moore County Mission Statement

Mission: Providing exceptional services that make Moore County a premiere community in which to live work and raise a family.

Vision: Governing conservatively with innovative leadership and providing exemplary public service.

Values: Commitment to public service through integrity, respect and compassion to earn the public's trust.

B. Introduction to Moore County Budgeting Process

County budgets can be complex and confusing. Discussions often present the same information from more than one perspective. The layout of this document is intended to take the reader through the budget development preparation and process. This budget development document is a compilation of budget processes that have been defined under current management. Over the past three (3) years the budget team has worked diligently toward fine-tuning the processes and making a document that describes, in detail, the process with which the County prepares its budget document each fiscal year.

The Local Government Budget and Fiscal Control Act compiled by the UNC School of Government contains all North Carolina General Statutes that govern budgets in North Carolina and is a good resource document of information. The statutes for budgeting in North Carolina range from GS 159-1 to GS 159-182 and discuss all budgeting aspects required by governments in North Carolina from having an annual balanced budget ordinance, to capital reserve funds, fiscal control, non-profits and enforcement.

II. Budget Preparation and Overview

Budget preparation affords departments the opportunity to reassess their goals and objectives and the strategies for accomplishing them. Even though the budget may be heard by the Board of Commissioners in May and adopted in June, its preparation begins at least six months prior with projections of the County's reserves, revenues, and financial capacity. It is against this backdrop that departmental expenditure requests are formulated and reviewed.

A. Financial Forecasting

The annual budget process begins with the administration office preparing revenue and expenditure projections. These projections serve as the framework for financial decision-making during the County's annual strategic planning and budget process. The administration office updates the County's general fund forecast annually to adjust for changes in local, state, and national economic conditions and trends; changes in County's priorities and policies; and other variables that might affect the County's ability to provide needed services and maintain its financial health in future years.

Budget Guide and Development Policy



Legislative monitoring is tracked by the Managers and Department Directors each fiscal year. At times the County may not always know the outcome of any new or pending legislation at the time of adoption, but the progress is tracked through the committees and the County will incorporate any new legislation into the budget each fiscal year as needed.

B. County Commissioners' Strategic Planning and Goals

Linking important objectives with necessary resources requires a process that identifies key goals at the very beginning of budget preparation. The annual strategic planning process begins with the Board of Commissioners' Retreat in January, at which time the Commissioners identify their goals and priorities for the upcoming fiscal year. The Commissioners' directives set the tone for the development of the annual budget.

Over the past four year (FY14, FY15, FY16, and FY17) the Board of Commissioners has developed a platform of goals that is used in guiding the budget development process each year with the main focus being education and public safety.

Along with the main focus on education and public safety, the budget is developed using the following goals and guiding principles:

- Maintaining the current County general tax rate, implementing an Advanced Life Support tax rate (ALS) that eliminates fund balance appropriations, and implementing a Rural Fire Protection Service tax rate that allows for a phasing in of the Fire Commission's recommended funding formula
- Identifying expense reductions and ensuring effective fund and position allocations
- Ensuring the appropriate level of services for the citizens of Moore County
- Preserving the employee compensation package to include the potential of cost of living adjustments and to include the sustainability of the County Self-Insurance program

Other items discussed with the Budget Team and taken into consideration during the budget preparation are:

- CAFR (Comprehensive Annual Financial Report) results from the previous fiscal year
- What the transfer to Capital Reserve will be after the results of the CAFR annual audit and what we plan to use
- The use of resources for coming years for fleet replacement

C. Budget Team Members

The budget team consists of a core group of individuals including the County Manager, Assistant County Manager, Chief Finance Officer, Human Resource Director, Clerk to the Board, Internal Auditor and two (2) members identified by the Board of Commissioners. The mission of this team is to review all annually budgeted funds using all resources available to the team, including trends, legislation and any upcoming events that could impact the development of the budget for the upcoming fiscal year.

D. Departmental Budget Development

Individual departments begin developing their annual budget requests in January. During this phase, departments are encouraged to thoroughly review all programs and services assessing their "value" and

Budget Guide and Development Policy



priority to the citizens of Moore County. Examination of current departmental programs or positions for possible consolidation, reduction, or elimination is strongly suggested.

Any new programs or services that departments would like to be funded are submitted to the Budget Team as requests. Requests identify the program's purpose, costs, objectives, and proposed funding sources. The requests also describe how the new or enhanced program is linked with overall Board of Commissioners' priorities. Departments are encouraged to prioritize their requests and only submit a limited number of requests each year.

In addition to the budget worksheets and request forms, departments are required to submit the following information to the Budget Team and/or County Manager:

- **New or Increased Fees.** Proposals for new or increased user fees are also submitted with the departmental budget request packages.
- **Performance Objectives & Measures.** Performance measures are used to report on the achievements, impacts, and outcomes of key County programs. Departments submit an update of their performance objectives and measures during the budget process. Departments report on prior year performance, update current year estimates, and set targets for the upcoming fiscal year. Departments are also encouraged to continually evaluate and refine their performance indicators to ensure that they accurately reflect the organization's mission and priorities.
- **Revenue and Expenditure projections and detail backup for review.**

E. County Manager Review

Once the administration office has completed its technical review of the budget, department directors meet with the County Manager in team sessions to discuss the operating and capital budget requests. The County Manager will decide which, if any, departments will meet with the budget team. Requests are evaluated based on the County's financial capacity and on how they relate to the Commissioners' priorities. With a recessionary economy, budgets have actually been reduced in most cases, but are still based on the County financial conditions and Commissioner's goals. Following these senior management sessions, a countywide proposed operating budget is developed.

F. Budget Adoption

Moore County adopts its annual operating budget in accordance with North Carolina General Statutes (N.C.G.S. 159 – Local Government Budget and Fiscal Control Act). These statutes require that counties adopt a balanced budget in which estimated revenues and appropriated fund balances equal expenditures. The County Manager must submit a balanced budget proposal to the Board of Commissioners by June 1 of each year, and the Board of Commissioners must adopt the Budget Ordinance by July 1. A formal public hearing is required to obtain taxpayer comments before County Commissioners adopts the budget. By state law, the fiscal year begins on July 1 and ends on June 30.

G. Budget Amendments & Revisions or Transfers

After the Budget Ordinance is enacted, state law permits the Board of Commissioners to amend it at any time during the fiscal year. Each amendment must continue to adhere to the balanced budget statutory requirements. Amendments may not change the property tax levy or alter a taxpayer's liability. A budget

Budget Guide and Development Policy



amendment is defined to be any appropriation that would alter or affect the total department appropriation or fund total.

Budget revisions are transfers within a departmental budget not affecting the total departmental appropriation or fund total. Budget revisions or transfers do not require Board of Commissioners' approval but the Budget Ordinance does specify that transfers must be reported to the Board of Commissioners in an itemized report. Finance provides this report to the Board. All authorized transfers and amendment monetary levels of approval are listed in the County Budget Ordinance that is approved by the Board of Commissioners.

H. Basis of Budgeting

As required by the North Carolina Local Government Budget & Fiscal Control Act, the budget is prepared and adopted using the modified accrual basis of accounting. Briefly, this means that obligations of the County are budgeted as expenditures, but revenues are recognized only when they are measurable and available. The County considers all revenues available if they are collected within 60 days after year end, except for property taxes. Those revenues susceptible to accrual include investment earnings, sales tax, and grants as earned.

During the year, the County's accounting system is maintained on the same basis as the adopted budget. This enables departmental budgets to be easily monitored via monthly accounting system reports. At year-end, the County's Comprehensive Annual Financial Report (CAFR) is prepared on a basis consistent with generally accepted accounting principles (GAAP). This basis of accounting conforms to the way the County prepares its budget, with a couple of notable exceptions. One, certain items that are referred to as revenues and expenditures in the budget are included as other financing sources and uses in the CAFR. In addition, for financial statement presentations, proprietary funds are adjusted to the full accrual basis. The most significant differences between the budget and CAFR for proprietary funds are: capital outlay & debt service principal payments are recorded as expenditures for budgetary purposes as opposed to adjustments of balance sheet accounts in the CAFR (GAAP); and depreciation is recorded as an expense in the CAFR (GAAP) and not recognized for budgetary purposes.

All outstanding encumbrances on the accounting system on June 30 are carried over into the next year's budget. Outstanding encumbrances at year end do not constitute expenditures as liabilities. The outstanding encumbrance carry forward amounts are approved in the annual Budget Ordinance.

Local Governments exist to provide a wide range of basic services on which we all depend; Sheriff and Emergency Management services, rural fire protection, water systems, Health and Human Services, and Planning, just to name a few. The ability of a local government to provide this wide range of services rests on its financial decision-making.

III. History

This is a working fluid document and the processes may change from time to time but the framework is set to provide a guideline for the County departments and other entities that the County funds.

The form of government for Moore County, which was founded in 1783, is the County Manager Administrator form of government. The five members of the Board of Commissioners are elected for staggered terms of four years. The Board of Commissioners, which acts as the County's legislative and policy making body, appoints the County Manager whose responsibility is to implement the legislative acts

Budget Guide and Development Policy



and policies of the Board. The County's governmental workforce provides basic County services such as Social Services, Public Health, Sheriff, Board of Elections, Register of Deeds, Public Works, Water and Sewer Services, Parks and Recreation and many more.

North Carolina General Statute 159-5 states that each local government and public authority shall appoint a budget officer to serve at the will of the governing board. In counties or cities having the manager form of government, the county or city manager shall be the budget officer. Counties not having the manager form of government may impose the duties of budget officer upon the county finance officer or any other county officer or employee except the sheriff, or in counties having a population of more than 7,500 the register of deeds. A public authority or special district may impose the duties of budget officer on the chairman or any member of its governing board or any other officer or employee.

IV. Budget Calendar

Timeline: The budget calendar is updated each fiscal year with specific dates to be finalized by the budget team for the funding entities. The specific annual detailed calendar, showing the due dates for the particular budget year shall be distributed to the appropriate parties no later than the first or second week of January annually following the Board Retreat.

January:

1. Board of Commissioner Retreat is held to discuss goals and strategies for the coming fiscal year.
2. The 10-year Capital Improvement Plan is reviewed with each department
3. Staff report is sent to the Clerk to the Board of Commissioners for approval of the budget schedule which includes dates of meetings for the budget being presented to the Board of Commissioners, Public Hearing Date, and final Budget approval by the Board of Commissioners, as well as the Budget Ordinance.
4. Initial Budget Team meeting begins with updates to the budget team on current year activity, historical comparisons, trend analysis review and discussion of upcoming topics as well as any legislative changes taking place to be considered in the upcoming budget document.
5. Department Directors hold internal meetings to discuss needs for the upcoming fiscal year and begin the review and preparation of updates for Personnel, Information Technology Requests and Property Management requests.
6. Organizational Charts are due to Administration from the Human Resources department.

February:

1. Salary and benefit information is due to Human Resources (HR) from the Department Directors.
2. Information and Technology (IT) needs are due to the Information Technology Department from the Department Directors.
3. Property Management (PM) needs are due to the Property Management Department from the Department Directors.
4. The Budget Team holds a meeting to discuss the IT, PM and HR needs of the County departments and other funding as needed.
5. Manager meets with the Fire Commission to discuss funding, as needed.

Budget Guide and Development Policy



6. Information for the Cost Allocation Plan is gathered and sent to the vendor for processing.
7. Estimates for Debt Service are due from Finance.
8. Revenue estimates are calculated and entered by Administration.
9. Moore County Schools (MCS) and the Board of Education by resolution are required to submit to the Board of Commissioners an annual report of prior year expenditures broken down by federal, state and local expenditures and further broken down by purpose, function and program report code on or before the second regular meeting of the Board of Commissioners in February each year (current resolution adopted February 16, 2016, see resolution section).

March:

1. Other agency budget requests are due to the County Manager the first week of March.
2. Distribute budget instructions and directions to Department Directors for detail entry in the MUNIS system.
3. All operating annually budgeted items should be entered into the budget operating system by the departments.
4. Budget Team reviews revenue estimates and any legislative changes.
5. Budget Team holds meetings with individual departments to discuss budget requests including organizational chart, fee schedules, revenue and expenditure statements and any other requests.
6. Tax Valuation is provided to the Budget Team by the Tax Administrator.

April:

1. Airport and CVB budgets and budget ordinances are due.
2. Airport and CVB budgets are sent to administration and keyed into MUNIS.
3. Finalize budget Public Hearing Notice for the Board of Commissioners and send to Clerk to publish in newspaper.
4. Staff report is sent to the Clerk for the call to public hearing to be held the 2nd meeting in May.
5. Public Schools present budget request to the Board of Commissioners as required.
6. Other agencies present budget request to the Board of Commissioners as needed or requested.
7. Budget Team holds final reviews of budget and makes any changes, puts budget in balance.
8. Proposed budget books are assembled by Administration.
9. Departments to submit renewal of contracts to vendors for next fiscal year. At least 15 but no more than 45 days prior to renewal of contract.

May:

1. The proposed budget (required by G.S. 159-11(b)) is presented to the Board of Commissioners by the County Manager at the first meeting in May and published on the County website. The proposed budget includes the Manager's budget message which contains a concise explanation of the governmental goals fixed by the budget for the coming budget year, sets forth the features of the activities anticipated in the budget, and the reasons for stated changes from the previous year in program goals, programs, and appropriation levels, and explains any major changes in fiscal policy.
2. Call to Public Hearing memo is presented to Board of Commissioners at the first meeting in May.
3. Public Hearing is held the 2nd Board of Commissioner meeting in May.
4. Proposed Budget work sessions are requested to be held by the Board of Commissioners as needed.

Budget Guide and Development Policy



June:

1. Budget Ordinance is adopted by the Board of Commissioners typically the 1st meeting in June but must be adopted no later than July 1. G.S. 159-13(a) states “not earlier than 10 days after the day the budget is presented to the board and not later than July 1, the governing board shall adopt a budget ordinance.....”
2. Any changes made by the Board of Commissioners are rebalanced in the budget system and included in the final approved budget ordinance.
3. The budget documents (ordinance, revenues and expenditure statements and fee schedules) are published on the County website.
4. Begin building the budget book for GFOA (Government Finance Officers Association) Distinguished Budget Award consideration. This is due to the GFOA no later than 90 days after Board approval of the budget ordinance, typically in September.
5. The final adopted budget is uploaded into the budget operating system of the county in preparation for the beginning of the new fiscal year starting July 1.

V. Definitions, Annually Budgeted Funds and Multi-Year Funds

A. Annual Fund Definitions:

General Fund – Basic Account which accounts for all financial resources and transactions not accounted for in other funds. The General Fund is used for accounts that have administrative functions but do not have a specific revenue source and are generally funded with General Fund tax dollars.

Special Revenue Funds – Special Revenue Funds account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments, or for major capital projects) that are legally restricted to expenditures for specific purposes.

Capital Project Funds – Capital Project Funds account for the acquisition, construction, or improvement of major capital facilities (other than those financed by proprietary funds).

Enterprise Funds – Enterprise Funds account for any activity for which a fee is charged to external users for goods or services. If an activity’s principal revenue source meets any one of the following criteria, it is required to be reported as an enterprise fund: (1) an activity financed with debt that is secured solely by pledge of the net revenues from fees and charges for the activity; (2) laws or regulations which require that the activity’s costs of providing services, including capital costs, be recovered with fees and charges, rather than with taxes or similar revenues; or (3) pricing policies which establish fees and charges designed to recover the activity’s costs, including capital costs.

Internal Service Funds – Internal Service Funds account for activities that provide goods and services to other departments or agencies on a cost-reimbursement basis.

Component Units – Blended component units are entities that are legally separate from the County but reported as if part of the County when they exist for the exclusive benefit of the County.

Budget Guide and Development Policy



B. Annually Budgeted Funds

The chart below provides a list of the funds that are part of the annual budget review process and provides the fund number, name, and fund type:

Funds - Annual Budget Fund and Fund Type			
Fund	Fund Name	Fund Type	Budgeted
100	General	General	Annually
200	Public Safety/Emergency Management	Special Revenue	Annually
210	E911 Telephone	Special Revenue	Annually
215	Fire, Ambulance, Rescue District	Special Revenue	Annually
220	Soil Water Conservation District	Special Revenue	Annually
230	Transportation Services	Special Revenue	Annually
600	Water Pollution Control Plant	Enterprise	Annually
610	Public Utilities	Enterprise	Annually
620	East Moore Water District	Enterprise	Annually
810	Risk Management	Internal Service	Annually
Above are all County Funds that are annually budgeted. Below are the Component Units of the County that are annually budgeted.			
260	Convention & Visitor's Bureau	Comp Unit/Special Revenue	Annually
640	Airport Authority	Comp Unit/Enterprise	Annually

*Subject to be modified

C. Multi-Year Funds

Below are all other funds of Moore County that are not included in the annual budget process. These are the multi-year funds and include Special Revenues, Capital Projects, Trust, Capital and Long Term Debt Funds:

Multi-Year Funds	Fund Type	Budgeted
222 Dixie Youth Softball World Series Fund	Special Revenue	Multi-year
240 Multi-Year Grants Fund	Special Revenue	Multi-year
250 Capital Reserve - Projects	Special Revenue	Multi-year
251 Capital Reserve - Debt	Special Revenue	Multi-year
252 Capital Reserve - Enterprise	Special Revenue	Multi-year
253 Capital Reserve College Projects - SCC	Special Revenue	Multi-year
254 Capital Reserve - College Debt Service Reduction-SCC	Special Revenue	Multi-year
255 Capital Reserve – Capital Projects – MCS	Special Revenue	Multi-year
256 Capital Reserve – Schools Debt Service Reduction – MCS	Special Revenue	Multi-year
400 Community Dev Block Grant	Capital Projects	Multi-year

Budget Guide and Development Policy



420 Social Services Complex	Capital Projects	Multi-year
430 County Facilities Expansion	Capital Projects	Multi-year
431 EMS Narrow Banding	Capital Projects	Multi-year
440 ARRA Capital Projects	Capital Projects	Multi-year
441 2010 LOB Public Utilities	Capital Projects	Multi-year
442 Midland Road Waterline Upgrade	Capital Projects	Multi-year
443 Vass Waste Water System Improvements	Capital Projects	Multi-year
444 Lift Station 3-4 Replacement	Capital Projects	Multi-year
445 Interceptor Sewer Rehab	Capital Projects	Multi-year
446 Edgewood Terrace Water Main	Capital Projects	Multi-year
447 2013 Water Sources Project	Capital Projects	Multi-year
449 Public Work Capital Project	Capital Projects	Multi-year
450 Airport County Capital Project	Capital Projects	Multi-year
460 Airport Capital Projects	Capital Projects	Multi-year
461 Airport Enterprise Capital Projects	Capital Projects	Multi-year
470 Schools ADM/Lottery Fund	Capital Projects	Multi-year
480 Local Education Bonds Fund	Capital Projects	Multi-year
490 Local Educational Bonds Fund	Capital Projects	Multi-year
601 WPCP Capital Project Fund	Capital Projects	Multi-year
700 RP Municipal Tax Trust Fund	Trust Fund	Multi-year
710 MV Municipal Tax Trust Fund	Trust Fund	Multi-year
720 Cooperative Extension Agency Trust Fund	Trust Fund	Multi-year
730 DSS/Sheriff Trust Fund	Trust Fund	Multi-year
910 Capital Assets Fund	Capital Assets	Multi-year
920 Long Term Debt Fund	Long Term Debt	Multi-year

*Subject to be modified

VI. Processes – General Fund 100

Each Department Director is required to present their proposed budget to the budget team by the dates specified in the annual budget calendar (see section IV). The presentation by each Department Director will discuss the departmental organizational chart, fee schedule, revenue and expenditure statements. Each of these items is discussed with the budget team in detail as well as any changes or requests to these documents annually.

A. General Fund Overview

The General Fund is the County's primary operating budget. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Below is a listing of all the departments that make up the General Fund and the organizational code (ORG) that is assigned to that general fund department. General Fund Departments (Organizational Codes) (ORG)

*Subject to be modified

Budget Guide and Development Policy



Org	Dept	Org	Dept
10011500	Governing Body	10030000	Aging
10012000	Administration	10031000	Library
10013000	Human Resources	10032500	Parks/Recreation
10014000	Finance	10033597	College Expense
10015000	Attorney	10034096	Schools Expense
10016000	Tax	10035036	Courts Facility Costs
10017000	Elections	10035091	Non Departmental/JCPC
10018500	Register of Deeds	10036056	Tran Out-Cap Reserve for Courts
10019505	Sheriff	10036056	Trans Out - SCC Debt Reduction
10019508	Detention	10036056	Trans Out - Schools Debt Reduction
10020000	Day Reporting	10037040	Debt GF Principal
10021010	Public Safety/Fire Marshal	10037040	Debt GF Principal-Education
10021012	Public Safety/Communications	10037041	Debt GF Interest
10021570	Animal Operations	10037041	Debt GF Interest –Education
10022000	Solid Waste	10038000	Social Services
10023015	Planning	10039000	Health
10025020	Cooperative Extension	10045000	Information Technology
10026000	Soil/Water	10045032	Geographical Information Systems
10027000	Child Support	10047000	Property Management
10028000	Youth Services	10051037	Non-Profits
10029000	Veterans		

B. General Fund Revenue

The primary revenue sources of the general fund are:

- Ad Valorem Taxes
- Sales Taxes
- Federal and State Grants
- Departmental Fees
- Interest and Transfers
- Other various taxes and fees

The process for each of these revenue sources is described below:

1. Ad Valorem/Property Tax

North Carolina General Statute 159-13(6) states that the estimated percentage of collection of property taxes shall not be greater than the percentage of the levy actually realized in cash as of June 30 during the preceding fiscal year. NCGS 159-13 (7) states that estimated revenues shall include only those revenues reasonably expected to be realized in the budget year, including amounts to be realized from collections of taxes levied in prior fiscal years.

- Tax valuation is provided by the Tax Administrator in March to the budget team.



- Calculations on revenue are made to estimate the collection of real and personal property tax at 98.5% and motor vehicle property tax at 98.5% of total valuation. Motor vehicle revenue, which is collected by the state, is estimated based on trends.
 - The Public Service Company estimated collection amount is calculated for both real and personal and motor vehicle tax at 99% of valuation as revenue to the general fund.
2. Sales Tax general fund revenue is budgeted annually based on the trend analysis provided in the performance measures.
 3. Departmental State and Federal Grants can vary from year to year based on funding levels from the State and Federal Government. The following departments within the general fund receive grant funding each year which is deposited in to the General Fund of the County: Soil & Water, Child Support, Youth Services, Veterans, Aging, Social Services and Health.
 4. Departmental Fees consist of items listed on the Fee Schedules of Moore County.
 - The Board of Commissioners approves the Fee Schedules with the Budget Ordinance each fiscal year.
 - Any changes or updates made to the Fee Schedules after budget adoption by the Board of Commissioners must be brought back to the Board of Commissioners and approved during the fiscal year.
 5. Interest and Transfers make up a small portion of the general fund budget. Interest is the amount that is received from the banking institutions that is the County's central depository and the NCCMT (North Carolina Capital Management Trust) investment accounts. Transfers consist of amounts within the general fund that are budgeted as expenditures and are transferred to a capital reserve for governmental projects or debt reductions in School and College debt service. Transfers include both transfers from other funds and any fund balance appropriations.

C. General Fund Expenditures

The primary expenditures of the general fund are grouped as follows on the next page:

Budget Guide and Development Policy



SERVICES, DEPARTMENTS, ACTIVITIES SUPPORTED BY GENERAL FUND REVENUES

GENERAL GOVERNMENT

Administration
Governing Body
Human Resources
Finance
County Attorney
Tax
Elections
Register of Deeds
Information Technology
Property Management

HUMAN SERVICES

Health Department
Social Services
Child Support
Youth Services
Veteran's Services
Aging RSVP
Animal Services

CULTURAL DEVELOPMENT

Parks and Recreation
Library

ENVIRONMENTAL AND COMMUNITY DEVELOPMENT

Planning, Zoning, Inspections
GIS
Solid Waste
Cooperative Extension
Soil and Water Conservation

PUBLIC SAFETY FUNCTIONS

Sheriff's Office
Detention Center
Day Reporting Center
Public Safety Fire Marshall
Public Safety Communications

DEBT SERVICE (excluding education)

Debt Principal
Debt Interest

EDUCATION

Schools Expense
Schools Debt

College Expense
College Debt

NON DEPARTMENTAL/NON PROFITS/TRANSFERS OUT

Grants
Court Facility
Other Transfers
Non Profits

The process for each expenditure category for the General Fund is described below:

1. Education is the largest expenditure of the general fund budget and makes up just under ½ of the general fund expenditures. Education includes funding for Moore County Schools (MCS) and Sandhills Community College.

By resolution that the Commissioners adopted on February 16, 2016, the Board of Education must submit to the Board of Commissioners an annual report of prior year expenditures broken down by Federal, State and Local expenditures and further broken down by purpose, function and project report code. This report must be submitted to the Board of Commissioners before the second regular meeting in February each year. The resolution can be viewed under the resolution section of this document.

Moore County Schools (MCS) funding is categorized into separate components and shows funding through fiscal year 2017. Each category type is described in the funding chart below:

Budget Guide and Development Policy



Total Moore County Schools Funding

FY	Student Enrollment	Current Expense	Capital Outlay	Digital Learning	Sub Total: Current, Capital, Digital	Debt Service	Debt Service Reduction	Total Funding
FY06/07	12,190	\$20,807,940	\$1,133,950	\$0	\$21,941,890	\$4,122,904		\$26,064,794
FY07/08	12,294	\$23,694,245	\$1,531,444	\$0	\$25,225,689	\$4,057,211		\$29,282,900
FY08/09	12,190	\$24,935,195	\$933,950	\$0	\$25,869,145	\$5,929,507		\$31,798,652
FY09/10	12,236	\$24,935,195	\$733,950	\$0	\$25,669,145	\$7,049,516		\$32,718,661
FY10/11	12,378	\$25,540,140	\$711,932	\$0	\$26,252,072	\$6,887,644		\$33,139,716
FY11/12	12,371	\$25,540,140	\$711,932	\$0	\$26,252,072	\$5,937,920		\$32,189,992
FY12/13	12,609	\$25,540,140	\$711,932	\$0	\$26,252,072	\$5,807,594		\$35,328,898
FY13/14	12,812	\$25,165,140	\$711,932	\$750,000	\$26,627,072	\$5,533,171		\$32,160,243
FY14/15	12,825	\$25,315,140	\$1,200,000	\$600,000	\$27,115,140	\$5,393,955	Add to Capital	\$32,509,095
FY15/16	12,838	\$26,265,140	\$750,000	\$750,000	\$27,765,140	\$5,263,064	Add to CE	\$33,028,204
FY16/17	12,849	\$27,029,515	\$750,000	\$750,000	\$28,529,515	\$5,324,881	\$208,290	\$34,062,686

- A funding formula for Sandhills Community College (SCC) has been developed and is included under the resolution section of this document which explains how the SCC funding formula is calculated each fiscal year. Below is the historical funding chart for SCC listing the funding components through fiscal year 2017:

Total Sandhills Community College Funding

FY	Current Expense	Debt Service	Cap Res/Debt	CR/SCC Projects	Total Funding
FY09/10	\$4,135,541	\$1,999,964	\$0		\$6,135,505
FY10/11	\$4,011,475	\$1,778,376	\$0		\$5,789,851
FY11/12	\$4,011,475	\$1,994,274	\$0		\$6,005,749
FY12/13	\$4,121,819	\$1,950,925	\$0		\$9,069,003
FY13/14	\$4,121,819	\$1,781,368	\$0		\$5,903,187
FY14/15	\$4,265,064	\$1,733,404	\$47,964	\$454,079	\$6,500,511
FY15/16	\$4,265,064	\$1,689,115	\$92,254	\$208,048	\$6,254,481
FY16/17	\$4,279,427	\$1,691,838	\$89,530		\$6,060,795
	6% of Budgeted Property/Sales Tax	TOTAL	\$229,748	\$662,127	

Budget Guide and Development Policy



A funding formula has not been developed for Moore County Schools (MCS) at this time but is expected to be developed in the near future. The funding for MCS is calculated in much the same way as SCC in that the total budgeted property and sales tax is used to estimate their funding allocation.

3. Human Services is the next largest expenditure of the general fund budget and includes Social Services, Health Services, Child Support, Youth Services, Veteran Services Aging and Senior Enrichment.
4. Public Safety follows Human Services and includes departments such as Sheriff and Detention Center, Day Reporting Center, Public Safety Communications, Fire Marshal and Animal Operations.
5. General Government includes the following departments: Governing Body, Administration, Human Resources, Financial Services, County Attorney, Tax and Revaluation, Elections, Register of Deeds, Information Technology, Geographical Information Systems (GIS) and Property Management. Typically general government is funded by property taxes but there are some fees collected for finance, IT, Property Management, Register of Deeds and Elections.
 - a. Property Management is tasked with maintaining all County facilities, grounds and vehicles. The County spent two years catching up on the fleet replacement from getting behind in years of the recession. As a strategy, the budget team has adopted a plan to budget for approximately \$225,000 each fiscal year for replacement vehicles. The Office of the Sheriff provides funding from their multi-year funds for replacement vehicles for the Sheriff's department of approximately \$50,000 per fiscal year if funding is available. Public Utilities Enterprise Fund purchases their vehicles each fiscal year. The vehicle replacement plan is determined based on the following factors:
 - Seven (7) year replacement plan
 - 150,000 miles, and/or maintenance and life of vehicle
 - b. Information Technology maintains all electronic equipment for the County which includes desktop computers, laptops, printers, networks, telephones and all communication devices. The County budgets approximately \$100,000 each fiscal year for replacement and upgrades of this equipment.
6. The Environmental and Community Development section consists of Planning, Zoning & Inspections, Solid Waste, Cooperative Extension and Soil and Water Conservation.
7. Debt Service, excluding the debt for education is included as part of the budget process and can fluctuate based on the debt owed in any given fiscal year. The County Fiscal Policy Guidelines address debt service limitations and are listed under the Debt Section of this document.



8. Cultural and Recreational is made up of Library and Parks and Recreation.
9. Transfers Out is a section of the general fund budget process and includes items such as transfers to capital reserve funds and show up as expenditures to the general fund and revenue to a capital reserve or other fund. Examples of the transfers out of the general fund are: Transfer to Capital Reserve for Governmental Projects for the Courts Facility Project, Debt Service Reductions in Education and transfers to Capital Reserve for SCC and MCS future projects for Education.
10. The Board, in FY14/15, adopted the strategy to begin moving away from non-profit funding by implementing a 6 year decline. This strategy was developed because there are over 700 non-profits in the county, there is no way to equitably and fairly identify which ones to fund and not fund and what level of funding. This funding incorporated a 5% decline beginning in FY14/15, a 15% decline in FY15/16, and a 20% decline each year for FY17, FY18, FY19 and FY20. The form showing the decrease in funding by fiscal year is attached to this document in the Other Supporting Documents section.
11. Non-Departmental Funding is made up of all other categories of funding within the general fund such as: undistributed longevity and cost of living adjustments (these are budgeted in this section and later transferred to the general fund departments as needed), Sandhills Mental Health (G.S 153A-149(c)(22), Juvenile Crime Prevention (JCPC) costs, Partner's in Progress (PIP), Forestry Services (G.S. 106-898), School of Government, Economic Development and the Courts (G.S. 7A-302). The North Carolina G.S. 9-1 explains the Jury Commission's salary (made up of 3 members) and operating costs are to be paid by the County's general fund.

VII. Processes – Other Funds

A. Fund 200 Public Safety-Emergency Management/ALS Tax Fund

This fund is a special revenue fund and accounts for all county emergency medical services.

1. Revenues are primarily made up of:
 - Advanced Life Support Property Tax (ALS)
 - Insurance Payments
 - Medicaid Cost Settlement
 - Any appropriations of fund balance, if needed
2. Expenditures are primarily made up of:
 - Operations
 - Special Operations Team
 - Capital



- Debt Service

The ALS Tax Resolution can be viewed under the Resolution Section of this document.

B. Fund 210 E-911 Telephone Fund

This fund is a special revenue fund and is fully supported by Public Safety Answering Point (PSAP) funding from the North Carolina 911 Board. Funds are generated by the E911 surcharge on phone bills and appropriated fund balance, if needed. The E911 surcharge revenues are regulated by the State. Any pending legislation is reviewed each year on the allowed use of these funds.

In December of each year the County Manager is notified of the estimated funding distribution for the coming fiscal year. The 911 Board is required to present the proposed distribution amount (base amount as defined in G.S. 62A-46) for each primary PSAP by December 31 of each year for the upcoming fiscal year. The distribution amount is based on data collected for the most recent five years of approved eligible expenditures of your primary PSAP.

The 911 Board must consider the amount of funds carried forward for your primary PSAP in determining the distribution amount for the upcoming fiscal year. This is required by G.S. 62A-46 (b1), and the Board considered distributions remaining in the Emergency Telephone Fund for the past two years. PSAPs may carry forward no more than 20% of the average yearly amount of the prior two years for eligible expenditures for capital outlay, capital improvements or equipment replacement. The 911 Board however, may allow a PSAP to carry forward a greater amount with approval.

Each year the PSAP must reconcile the expenditures spent for the previous completed fiscal year. Until that report is reconciled, reviewed and approved by the 911 Board, the final funding for the next budgeted fiscal year will be based on the most current financial data available for our agency.

The costs that are 911 Fund Eligible are included in the Other Supporting Documents section of this document and may be updated or changed by the NC 911 Board.

C. Fund 215 Rural Fire, Ambulance, Rescue District Fund

This fund is a special revenue fund and is supported by:

- Fire protection service district tax
- Annually an amount is transferred from the EMS Fund (200) to support ALS services provided by the Fire Districts by contract. Payments are based on type of transport unit, medical responder, medium or heavy duty number of rescue calls for EMS or ambulatory and rescue services. Payments are made annually and are included in the funding formula calculations.

The Board of Commissioners formed a Fire Commission on November 3, 2014. The rules of procedure were initially adopted by the Board of Commissioners October 7, 2014 and amended in December 2014. The Board of Commissioners established, by resolution on April 21, 2015, a Single Service District for Fire Protection, Ambulance and Rescue, which is located under the resolution section of this document. The Fire Commission has developed a funding formula for all of the fire districts in Moore County with a five (5) year

Budget Guide and Development Policy



phase in approach which includes fire, ALS, rescue and ambulatory services. The funding formula, as well as the phase in approach and rules of procedures, is included under the other supporting documents section of this document.

D. Fund 220 Soil and Water Conservation Fund

This fund is a special revenue fund which accounts for operational expenses of the Soil and Water Conservation Board. It includes revenues from charges for services and a matching State grant. Expenditures are made up of tree seedling purchases, Voluntary Ag District Program expenses, and educational materials to name a few.

E. Fund 230 Transportation Services Fund

This fund is a special revenue fund which provides transportation services to senior citizens, persons with disabilities, limited general public individuals and human service agencies on a county-wide basis. Transportation services receive funding to operate through state grants and user fees.

F. Fund 600 Water Pollution Control Plant Fund

The Water Pollution Control Plant Fund (WPCP) is an Enterprise Fund which accounts for any activity for which a fee is charged to external users for goods or services. The WPCP is a division of Public Utilities and treats wastewater produced within Moore County and Camp McKall under strict guidelines of the National Pollutant Discharge Elimination System (NPDES) permit. Flow is invoiced monthly to each town based on flow monitoring readings. Flow treated vs. flow invoiced is measured to assist in determining accuracy of revenues as well as detecting inflow and infiltration into the collection system.

G. Fund 610 Public Utilities Water and Sewer Fund

Moore County Public Utilities (MCPU) is an Enterprise Fund which accounts for any activity for which a fee is charged to external users for good or services. It operates ten permitted water systems as follows: Pinehurst, Seven Lakes, Vass, Robbins, Addor, High Falls, Hyland Hills, The Carolina, East Moore Water District (Fund 620) and West Moore. MCPU provides sewer service to Pinehurst, Vass and a few rural customers.

Revenues are generated from:

- Water Sales
- Irrigation Sales
- Sewer Sales
- Tank Rental
- Utility Management Fees
- Engineering User Fees

Expenses consist of:

- Debt Service Principal and Interest
- Administration
- Capital Outlay



- Transfers to Capital Reserve for Projects
- Maintenance
- Water Quality
- Engineering

H. Fund 620 East Moore Water District Fund

East Moore Water District (EMWD) is an Enterprise Fund which accounts for any activity for which a fee is charged to external users for good or services. EMWD was established to provide water to rural areas of Moore County utilizing a USDA grant and loan.

Revenues are generated from:

- Water Sales
- Irrigation Sales
- Fees – Availability, Tap and Utility Billing Fees

Expenses consist of:

- Debt Service Principal and Interest
- Bulk Water purchase from Harnett County
- Capital Outlay
- Transfers to Capital Reserve for Projects

I. Fund 810 Risk Management Fund

This is the County's only Internal Service Fund. Internal Service Funds account for activities that provide goods and services to other departments or agencies on a cost-reimbursement basis. This fund was established for risk management operations which include all insurance activities and the employee wellness program.

Because this is an internal service fund the main revenues for this fund come from the departments. For example: individual departments are charged for health insurance as an expense and the revenue is transferred to the Risk Management Fund to pay for the cost of health insurance.

The following items paid by the Risk Management Fund and charged back to the departments are:

- Wellness Program
- Health Insurance
- Liability and Property Insurance
- Worker's Compensation Premium and Claims
- Unemployment Premium and Claims

The following are the revenues of the Risk Management Fund:

- Insurance Reimbursements
- Transfers from the departments for the cost of the items listed above and provided to all employees of Moore County
- Retiree Health Insurance paid by the retiree



J. Fund 640 Moore County Airport Authority

- Moore County Airport is a self-sustaining Enterprise Fund
- Contract between the Airport Authority and Moore County to provide financial services annually
- General Management Contract wherein the Authority was created for the purpose of operating and maintaining airport facilities in Moore County,
- Inter-local Cooperation Agreement for the utilization and disbursement of occupancy tax to fund the apron and runway expansion and safety projects at the Moore County Airport

K. Fund 260 Convention and Visitor's Bureau (CVB)

- The CVB is a self-sustaining Special Revenue Fund
- Revenue is comprised on Occupancy Tax formed by the General Assembly of NC 1987 Session Ratified Bill, Chapter 188, Senate Bill 138, which created an act to authorize Moore County to levy a room occupancy tax May 14, 1987
- The By-Laws for the CVB, as well as the General Assembly Ratified Bill are attached to this document

VIII. Capital Improvement Plan

The Capital Improvement Program (CIP) process is designed to forecast future capital needs over a rolling ten year period. Capital needs include facility construction, equipment acquisition, utility infrastructure construction and improvements. The ten year window allows adequate lead time for planning and financing purposes. The deliberate emphasis on multi-year capital planning allows the County to better balance current and future capital needs to available resources.

The CIP is updated each year by administration. In December of each year, and based on input from the Board of Commissioners and Departments, the plan is prepared. It uses the then existing plan, makes adjustments and adds an additional year. Revenues are matched to projects and forecasts for debt financing versus pay-as-you-go are completed. After the County Managers review, the Budget Team reviews the plan as a part of the annual budget process. The CIP of necessity is less accurate as a planning tool the further we get beyond the current fiscal year. The Board does not approve the plan in a formal vote, but acknowledges it as a planning tool for future years.

In order to be included in the CIP, a project or equipment must cost more than \$100,000 and have a life of more than one year. All capital items not meeting this threshold are included in the annual operating budget rather than the CIP with the exception of vehicles. All vehicle purchases are made a part of the CIP. Although, as a unit, they do not meet the criteria, the quantities purchased and resources needed to keep the fleet modern is significant.

The Capital Improvement Plan is an ever evolving project list that is evaluated on a regular basis. The goal has been and continues to be to develop and adhere to a strategy of identifying and prioritizing projects as well as assigning a time line that will allow for completion of the projects within the County's current revenue and budgetary resources. A pay-as-you-go strategy is at the forefront of the planning; however, if



debt is to be used the aim is to utilize short term, private debt of 10 years or less to fund capital projects. It is anticipated that this strategy will minimize dollars allocated to interest and maximize the County's ability to retire debt early should the opportunity arise.

The Capital Improvement Plan can be viewed as part of this document under the other supporting documents section.

IX. Debt Service

Each fiscal year during the budget process the Chief Finance Officer (CFO) generates a report by the due date on the budget calendar (typically the end of February). This report shows the amount of total debt due as well as the amount of debt service to be budgeted for the coming fiscal year. This information is collected and keyed into the MUNIS system from this report by administration. The Debt form, provided by Finance each fiscal year, is located in the Forms other supporting documents section of this document.

A. Fiscal Policy Guidelines for Debt

1. The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except where approved justification is provided.
2. The County will take a balanced approach to capital funding utilizing debt financing; capital reserves and pay-as-you go funding that will provide the least financial impact on the taxpayer. Pay-as-you-go funding will come from budgeted appropriations.
3. When the County finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project. Target debt ratios will be annually calculated and included in the review of financial trends.
4. Net debt as a percentage of estimated market value of taxable property shall not exceed 2.0%. Net debt is defined as any and all debt that is tax-supported.
5. Should the ratio of debt service expenditures as a percent of total governmental fund expenditures exceed 15.0% staff must request an exception from the Board of Commissioners stating the reason and length of time.
6. The County will retire tax anticipation debt, if any, annually and will retire bond anticipation debt within six months after completion of the project.
7. Payout of aggregate outstanding tax-supported debt principal shall be no less than 55.0% repaid in 10 years.

Budget Guide and Development Policy



(Note: Excludes Enterprise Fund Debt which is assumed to be Self-Supporting, but is included in this document under resolutions for reference)

X. Fee Schedules

Pursuant to North Carolina General Statutes 12-3.1 (a,c) the Moore County Board of Commissioners has the authority to set fees. Fee Schedules are set for the departments that charge various fees for services each year and presented to the Board of Commissioners to be approved each year. The fee schedules are posted on the County website and approved as part of the Budget Ordinance each fiscal year. Each County Department that charges fees is required to post their fee schedule in their respective department for public view. The Fee Schedule form can be viewed as part of this document under the Forms Section.

XI. Organizational Charts

Human Resources department prepares the organizational charts due to administration by the date on the budget calendar (January). These organizational charts are distributed from administration to the Department Directors. They are reviewed and discussed when the Department Directors meet with the Budget Team as scheduled on the budget calendar (March). Any changes are updated with the Human Resources department and updated organizational charts are sent to Administration once approved by the Budget Team. A sample organizational chart is included in the forms section of this document.

XII. Performance Measures

Departmental performance measures is a section for reporting that will show the Budget Team each of our departments with a short narrative of what services they provide to the citizens of Moore County. The measures also include the revenue sources and expenditures for the current fiscal year budget, the budgeted staffing positions and one or two critical measures they are tracking each month. Each sheet also shows the Department Director contact information. This same information can be found on the Moore County website at www.moorecountync.gov under the dashboard measures link on the home page.

The performance measures show the budget team the trends for the last couple of years and provide a resource to the budget team members and department directors in future budget forecasting.

XIII. Cost Allocation Plan (CAP)

A Cost Allocation Plan (CAP), or sometimes called the Indirect Cost Plan, distributes central service overhead costs to operating departments. Central services are those administrative units that mainly provide services to other governmental departments and not to the general public. Examples include: county administration, purchasing and finance, attorney, human resources. Examples of operating departments include: Planning, Law Enforcement, etc.

Cost Allocation Plans can be prepared for a number of reasons, but the main reasons include:

- Claiming indirect cost associated with federal programs;
- Charging enterprise funds for services provided by the general fund;
- Determining the full costs of departments providing user fee related service to the public; and
- Obtaining management information related to how the agency carries out its programs.

Budget Guide and Development Policy



The cost allocation plan is prepared in accordance with the policies and procedures contained in 2 CFR Part 225 also called OMB Circular A-87. A consistent approach has been followed in the treatment of direct or indirect costs. Actual expenditure information is obtained from the financial statements each fiscal year. Statistics used to allocate costs are also taken from actual data for each completed fiscal year.

Actual costs from one completed fiscal year are budgeted two years later. For example: actual costs and financial reporting from FY14/15, which was the last completed actual fiscal year, is budgeted in the 16/17 fiscal year. Because fiscal year 15/16 is not completed and closed out it cannot be used to calculate indirect costs for the FY16/17 budget.

The county uses an outside vendor to calculate all indirect costs and receives a document from this vendor at the specified time in the budget calendar to be used for budgeting each fiscal year. More information can be found in the vendor document in the administration office.

Adopted this 18 day of October, 2016.

A handwritten signature in black ink, appearing to read "Nick J. Picerno", is written over a horizontal line.

Nick J. Picerno, Chairman
Board of Commissioners

A handwritten signature in black ink, appearing to read "Laura M. Williams", is written over a horizontal line.

Laura M. Williams
Clerk to the Board



About County Services



Visit us on the web at www.moorecountync.gov

The following section provides a brief overview of the services offered by Moore County Government. Because County government never exists in one place at one time, it is impossible to adequately present all of the services provided by County employees. However, we can point the reader to the people who can best answer any questions. The following is a short tour of County services, which attempts to provide some background about County departments and divisions. You can access County departments directly through the e-mail addresses indicated.

Board of Commissioners (clerktoboard@moorecountync.gov)

The five members that make up the Board of Commissioners are the elected representatives of Moore County residents. The Board is the legislative and policy-making body of the County, and as such, is charged to make decisions and formulate public policy based on community needs. The Board adopts an annual budget that is designed to allocate available funds as efficiently and effectively as possible in order to ensure that residents receive the highest levels of service at the lowest possible cost. The Board meets on the first and third Tuesdays of each month and holds special planning sessions, as well as an annual Commissioner Retreat. Communications with the County Council can be directed to the Clerk to the Board.



From Left to Right: Louis Gregory, Frank Quis, Catherine Graham, Jerry Daeke and Otis Ritter



About County Services

Administration (wvest@moorecountync.gov); (jparris@moorecountync.gov)

The Administration Office includes the County Manager's Office (Chief Administrator and Budget Officer of the County), Assistant County Manager, Capital Projects Manager, Internal Auditor and Administrative Assistant. All budgeting, capital projects, management and internal controls are handled through this department.

Aging/Senior Center (tprots@moorecountync.gov)

This department provides services that promote the well-being of older adults. The Senior Center provides many services such as nutrition, transportation, in-home aide, and resources for family caregivers to Moore County citizens aged 60 and over. Residents aged 50 and over will enjoy participating in a variety of programs and recreational activities at the Center. Volunteer instructors and peer-led groups provide an opportunity to learn a new skill in crafts, painting, board games, knitting, woodcarving, etc. There are activities such as pickle ball, walking tracks, and fitness room and yoga classes.

Animal Services (fkirk@moorecountync.gov)

This department enforces state statutes and county ordinances pertaining to animal law. It also provides temporary care and shelter for the County's stray and unwanted domestic animals. Animal Services is an open admission shelter. Animal Services promotes the placement of adoptable pets, and provides information to Moore County owners about responsible pet care. Officers provide a number of services including rabies clinic, microchipping and connecting the owners of fertile pets with spay and neuter assistance. The shelter staff supports these activities and coordinates off site events to reach out to local residents.

Board of Elections (elections@moorecountync.gov)

Responsible for conducting all elections held within the county. Your voter registration record is maintained by our office. We also certify petitions, as required by law, and accept and process all notices of candidacy and audits the public campaign finance committee reports. The Board of Elections provides fair administration and conducts all elections within the County jurisdiction according to the laws of the State of North Carolina.

Child Support (tbrewer2@moorecountync.gov)

Establishes and enforces child support orders to insure that both parents support their children. The program offers five core services including locations of non-custodial parents, establishing paternity for children born outside of marriage, establishes support obligations, collects and distributes support and enforces support obligations.

Cooperative Extension (dmcgiffin@moorecountync.gov)

This department delivers educational programs on profitable agriculture, local foods, youth/adult leadership development and healthy families with programs developed through North Carolina State University.

County Attorney (mistyleland@moorecountync.gov)

The County Attorney is appointed by the Board of Commissioners and serves as legal counsel to the Board as well as all County departments and the agencies of the County.

Day Reporting (tbrewer2@moorecountync.gov)

This division provides substance abuse education, treatment and supportive services to citizens through cognitive behavioral intervention classes for citizens on probation who are referred to the program through the criminal justice system. Program participation provides an alternative to incarceration for the referred individuals.

About County Services



Environmental Health (rwittmann@moorecountync.gov)

This division of the Health Department is responsible for the enforcement of local and state public health and environmental health laws, rules, and regulations for the citizens of Moore County.

Financial Services (cxiong@moorecountync.gov)

This department is responsible for County financial record keeping and accountability.

Geographic Information Services (GIS) (rpatterson@moorecountync.gov)

This department provides GIS, GPS location, and mapping solutions to support all county departments, municipalities, and citizens of Moore County. GIS uses mapping for utility modeling, maintains necessary E911 data and provides addressing and analytics within maps using data and aerial imagery for Moore County. Through partnerships with all the municipalities, Moore County GIS is the sole source for E911 county-wide addressing. The department assigns new addresses or makes changes and updates to existing addresses as needed. The GIS website is used for tax information, real estate queries, land planning information, voter information and much more. GIS hosts a highly trafficked feature on the Moore County website and employs feedback and usage data to continue improving. GIS data enables users to review and display data both spatially and analytically, it is more than just a map!

Health Department (rwittmann@moorecountync.gov)

Protects and promotes the public's health through the prevention and control of disease and injury. The divisions of the Health Department are: Clinical Services, Communicable Disease, Care Coordination, Health Education, Dental, Environmental Health, Women, Infant & Children (WIC) Food and Nutrition, Vital Records (Births and Deaths), Public Health Preparedness and Response and Laboratory Testing.

Human Resources (dspivey@moorecountync.gov)

In partnership with all other departments of the County, develops and administers programs designed to increase the county's effectiveness as an employer. Human Resources are committed to recruiting, developing and retaining knowledgeable, customer-focused employees in a healthy and safe work environment. This department tracks turnover, level of employment and length of vacancies. A consistently large number of vacancies can indicate an excessive amount of turnover and/or positions that are difficult to fill and therefore remain vacant for long periods of time. Both of these indicators alert the Human Resources Department of areas needing attention.

Information Technology (cbutts@moorecountync.gov)

The Information Technology (IT) Department aligns the County's Information Technology infrastructure and systems to the business needs of the County Departments. The IT department designs, implements and maintains the technology hardware, applications and programs of the County. As County departments continue to advance in technology solutions, this requires more bandwidth (internet) and data storage.

Library (alice.thomas@srls.info)

The Moore County Library System is a full-service public library system with a main library in Carthage, a bookmobile, and 4 branch libraries in the towns of Aberdeen, Pinebluff, Robbins and Vass. It is a member of the five (5) county Sandhills Regional Library System. The Moore County Library System has a collection of 80,000 books, audios, videos, periodicals, newspapers, and other items. Services include reference, Internet, interlibrary loans, programs for children and adults, meeting room, genealogy, and online catalog, and fax and copy equipment. Membership is free to county residents. The library also has a Bookmobile that operates Monday-Thursday, visiting daycare centers, schools, assisted living and retirement facilities as well as other community stops.



About County Services

Moore County Public Schools (superintendent@ncmcs.org)

The Moore County Public School System is partially funded by Moore County. The County is basically responsible for the construction and maintenance of schools and administrative offices based on state statutes. In addition, Moore County funds teacher supplements and additional positions beyond what the State provides. The Moore County Schools website can be accessed at www.ncmcs.org.

Parks & Recreation (bransom@moorecountync.gov)

This department provides services to all citizens of Moore County by providing recreational opportunities for youth, adults and seniors. In addition, we host tournaments, special events, and offer programs and athletics throughout the year that are open to the public.

Planning & Zoning (densminger@moorecountync.gov)

Develops, administers, and enforces ordinances and codes for land use, and construction within the unincorporated areas of Moore County. This department is also responsible for current and long range planning and community development projects. They provide and issue all North Carolina building permits and provide all inspections required by the Department of Insurance for seven (7) of the eleven (11) municipalities located within Moore County.

Public Safety (bphillips@moorecountync.gov)

A multi-faceted agency that encompasses the Offices of Emergency 911 Communications, Emergency Management, Emergency Medical Services, and Fire Marshal.

Public Safety communications area receives processes and dispatches the appropriate emergency response agencies to all 911 calls for emergency services in Moore County. The communications center receives all 922 calls throughout the county and is staffed 24 hours a day, 7 days a week, 365 days a year by a minimum of three (3) highly trained tele-communicators with emergency medical dispatch, emergency fire dispatch, and multiple job-related certifications.

The Fire Marshal protects lives and property through fire prevention. This is accomplished through enforcement of the North Carolina Fire Prevention Code and offering public education programs as needed. This office maintains on person on call 24 hours a day, 7 days a week to respond to any fire-related incidents or investigations and citizen complaints related to code enforcement. Moore County has an arson K-9 named FRIDAY on staff and the training for the arson canine was provided by State Farm Insurance Company and Maine Specialty Dogs.

Moore County Emergency Services (MCEMS) provides eight paramedic level ambulances, three paramedic level quick response vehicles and one shift commander vehicle responding from ten strategically located bases throughout Moore County. MCEMS provides advanced life support and pre-hospital emergency care for a population of approximately 95,000 in an area of 705 square miles. MCEMS also provides additional paramedic coverage for large events, i.e. Spring Fest, Cameron Street Fair, Robbins Farmer's Day, Carthage Buggy Festival to name a few.

Public Utilities (MCPU) (rgould@moorecountync.gov)

Four separate divisions make up Public Works with responsibility for operating the water systems serving Pinehurst, Seven Lakes, Vass, East Moore and Highland Hills; operating the County landfill and convenience sites; engineering capital projects; and managing the Wastewater Treatment Plant. Public Utilities provides water service to Pinehurst, Seven lakes, Vass, Robbins, Addor, High Falls, Hyland Hills, The Carolina, East

About County Services



Moore Water District and Hidden Lakes. They also provide sewer service to Pinehurst, Vass, and a few rural customers.

Property Management (blake@moorecountync.gov)

This division is responsible for maintaining County vehicles, buildings and grounds and provides services to all property owned by Moore County including vehicles and equipment, custodial services, maintenance and construction. This division provides garage services to all county vehicles, as well as fuel, maintenance and utility costs.

Register of Deeds (jmartin@moorecountync.gov)

Judy Martin, the Register of Deeds, is an elected official representing the citizens of Moore County. This department preserves, protects and provides Moore County's official public records for the past, present and future. This office handles the recording and electronic recording of land records. Service includes the issuance of marriage licenses/on-line marriage application, certification of birth, death, marriage license in house or on-line, military discharge certificates, etc. The public can obtain certified birth certificates of individuals born in other counties in North Carolina from this office.

Risk Management – Self Insurance Fund (dspivey@moorecountync.gov)

The Moore County Risk Management Fund administers health and dental insurance and voluntary benefit products, interprets policy and program covered benefits and assists with claim resolution. In addition, the fund administers the property and liability, and workers compensation (WC) insurance coverage, coordinates the safety program, loss control, claim handling and general risk management services for County departments. Risk Management is responsible for the payment of the following: W/C Premiums, W/C Claims, Property and Liability Premium, Wellness Works Staffing Contract and all related expenses, Health and Dental Insurance Claims, Pharmacy Claims, Volunteer Benefit Products, Safety Events, Health Fair Expenditures and the Risk Manager's salary and benefits.

Experience modifier or ex mod is the adjustment of an annual insurance premium based on previous loss experience. Experience modifier calculations use loss information and compare it to what is calculated to be 'average' losses for a company of similar size and line of work. NCACC uses three years of loss experience to determine the experience modifier. The three years include not the immediate past year, but the three prior years. The experience modifier for FY 14/15 for our policy that expired on June 30, 2015, would include loss data from July 1, 2010 to June 30, 2013. The calculated expected losses utilizes past audited payroll information for a particular employer, by classification code and State. These payrolls are multiplied by 'Expected Loss Rates' which are calculated by rating bureaus based on past reported claims cost per classification.

Sandhills Community College (dempseyj@sandhills.edu)

Sandhills Community College is partially funded by Moore County. The County is basically responsible for the cost of construction and maintenance of facilities. The Sandhills Community College website can be accessed at www.sandhills.edu.

Sheriff's Office (ngodfrey@moorecountync.gov)

Neil Godfrey was appointed by the Board of Commissioners to finish the term of retiring Sheriff Lane Carter. The Sheriff serves the citizens of Moore County as its chief law enforcement officer. This department provides an improved quality of life for the citizens of Moore County. It provides a safe community in which the citizens can live, work and prosper. This is accomplished in partnership with the citizens of Moore County through the highest ethical, professional and legal standards.



About County Services

Sheriff's Office-Detention Center (ngodfrey@moorecountync.gov)

The Detention Center provides a safe and secure environment for both inmates and staff in compliance with Federal and State regulations for the operations of a detention facility.

Social Services (lcockman@moorecountync.gov)

This department provides public assistance, medical assistance, food assistance and a broad spectrum of personal social services to Moore County residents. Social Services touch the lives of many citizens of Moore County through the various programs administered within the department. Whether it is caring for our adult population, protecting our youngest or helping those in need of food or medical assistance, these programs make a significant impact on the overall county. Partnerships with community agencies and businesses also aid in meeting the needs of our citizens.

Soil & Water (jrussell@moorecountync.gov)

The Moore County Soil and Water Conservation District preserves the natural resources for all land users in Moore County by providing technical, educational and financial assistance. The number of acres that are planted using the rental equipment has shifted downward over the past couple of years. However, the number of renters has increased. This is a trend that has also shown up in the request for technical and financial assistance from our office. The size of individual farms is smaller than they once were. We have had a huge increase in the number of inquiries coming from individuals that are new to farming and are looking for ways to best manage their farm. This department works in conjunction with North Carolina State University.

Solid Waste (cbearne@moorecountync.gov)

Solid Waste is a division of Public Works and operates seven staffed convenient centers to accept solid waste and recyclables at no charge to the citizen. One of these seven sites includes the Moore County Construction and Demolition (C&D) Landfill located in Aberdeen. The Moore County Landfill is also the location for the yard waste facility and the collection site for special waste such as scrap tires and white goods. Landfill fees are charged for C&D disposal as well as yard waste.

Tax (gbriggs@moorecountync.gov)

This department is responsible for listing, appraising, assessing, billing, and collecting for all real property, personal property, and motor vehicles within the County. The Tax Administrator reports directly to the Board of Commissioners.

Transportation Services (densminger@moorecountync.gov)

This division provides transportation services on an advanced reservation basis for senior citizens, persons with disabilities, limited general public individuals and human service agencies on a county-wide basis and limited out-of-county services are provided for specialized care (for example: the Veterans Administration Hospital in Fayetteville). This department reports directly to the Planning Department.

Veterans Services (jpederson@moorecountync.gov)

This department assists with filing disability and death pension claims, educational benefits, and medical benefits for veterans and their families. They also assist with burial benefits as well as VA home loans. Additional assistance is provided with the property tax relief for Veterans who are rated 100% permanently disabled. Moore County has a total of approximately 10,315 veterans.

Assistance is also given to widows and certain dependents of Veterans with the following: applying for death pension claims for widows of war-time veterans, dependent and indemnity compensation for widows of veterans that died as a result of a service-connected disability, applying for burial benefits, health

About County Services



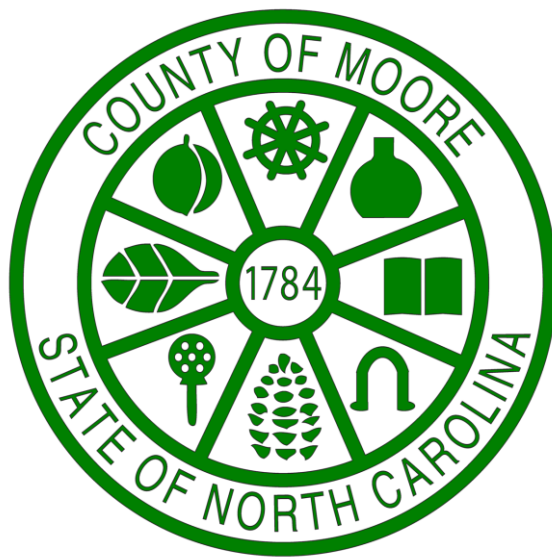
insurance to certain eligible dependents, requests for Military service records, and applying for the North Carolina Scholarship for children of deceased, disabled or Prisoner of War/Missing in Action veterans.

Youth Services (tbrewer2@moorecountync.gov)

Provide resources that enable delinquent youth to become responsible and productive citizens. Additionally it provides juvenile restitution, teen court, and psychological assessments for referred juveniles. Juvenile restitution allows youth, sentenced by the Juvenile Court System, to conduct community service and/or pay restitution for damages they have caused. Teen Court is an alternative system of justice wherein first time offenders are tried by a jury of his or her peers for misdemeanor offenses. The psychological evaluation component funds psychological evaluations required by the juvenile court counselors to help determine appropriate resources required for youth involved with the Department of Juvenile Justice and Delinquency Prevention. Staff members also conduct educational training sessions as a program component to teach youth positive coping strategies with various situations.

Water Pollution Control Plant (rgould@moorecountync.gov)

This department is a division of Public Works and treats wastewater produced within Moore County under strict guidelines of the National Pollutant Discharge Elimination System permit. Flow is invoiced monthly to each town based on flow monitoring readings. Flow treated versus flow invoiced is measured to assist in determining accuracy of revenues as well as detecting inflow and infiltration in to the collection system.



Budget Summary



To begin the budget summary section this list will show what makes up the annual operating budget and what departments are related and reported in each fund. Each fund type is defined in the Supplemental Section of this document in the budget glossary. The budget is developed from the Budget Development Policy and Guide section of this document.

ANNUAL OPERATING BUDGET			
General Fund	Special Revenue Fund	Enterprise Fund	Internal Service Fund
Governing Body/Administration	Public Safety-Emergency Management	Water Pollution Control Plant	Risk Management
Human Resources	E911 Telephone System	Utilities - Water and Sewer	- Health Insurance
Finance	Fire, Ambulance, Rescue Districts	East Moore Water District	- Liability & Property
County Attorney	Soil Water Conservation District		- Wellness
Tax and Revaluation	Transportation Services		- Unemployment
Elections			- Worker's Compensation
Register of Deeds Information			
Technology/GIS			
Property Management			
Planning/Zoning, Inspections			
Solid Waste			
Cooperative Extension			
Soil and Water Conservation			
Health Services			
Social Services			
Child Support/Day Reporting/Youth Services			
Veteran Services			
Aging/Senior Enrichment			
Parks and Recreation			
Library			
Sheriff/Detention Center/Animal Services			
Public Safety Fire Marshal & Communications			
Education, Schools, College			
Debt Service			
Transfers to other Funds			
Mental Health			
Economic Development			

Component Units
Airport Authority
Convention & Visitor's Bureau



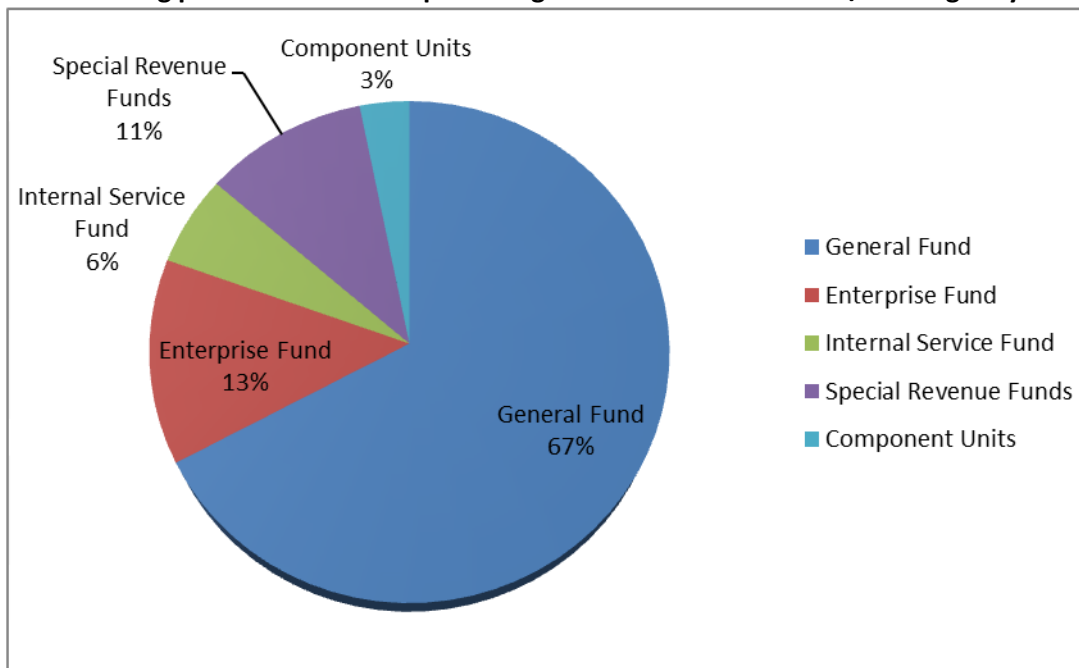
Budget Summary

The *Budget Summary* section examines the budget at the broadest level. Shown below is a presentation of the budget summary by the sections shown on the previous page.

Revenues	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
General Fund	97,517,390	92,727,517	96,164,645	3.71%
Enterprise Fund	18,214,388	17,997,293	18,890,342	4.96%
Internal Service Fund	8,024,446	8,171,255	8,338,676	2.05%
Special Revenue Funds	12,523,023	12,626,175	15,049,704	19.19%
Component Units	<u>4,265,018</u>	<u>4,659,319</u>	<u>4,546,891</u>	-2.41%
Subtotal	140,544,265	136,181,559	142,990,258	5.00%
Less Inter-fund Transfers	(8,763,551)	(8,714,605)	(8,739,622)	0.29%
Total	131,780,714	127,466,954	134,250,636	5.32%

Expenditures	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
General Fund	95,496,899	92,727,517	96,164,645	3.71%
Enterprise Fund	18,467,842	17,997,293	18,890,342	4.96%
Internal Service Fund	8,345,338	8,171,255	8,338,676	2.05%
Special Revenue Funds	12,266,907	12,626,175	15,049,704	19.19%
Component Units	<u>3,913,211</u>	<u>4,659,319</u>	<u>4,546,891</u>	-2.41%
Subtotal	138,490,197	136,181,559	142,990,258	5.00%
Less Inter-fund Transfers	(8,763,551)	(8,714,605)	(8,739,622)	0.29%
Total	129,726,646	127,466,954	134,250,636	5.32%

The following pie chart shows the percentage breakdown of the FY18/19 budget by fund.



Budget Summary



The following chart is a presentation of revenues in the General Fund. It includes actual “audited” revenues received for FY 2016-17, the original adopted budget for FY 2017-18, and the approved FY 2018-19 Budget. The percent change refers to the change from FY 2017-18 to FY 2018-19.

General Fund Revenues	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Property taxes - current year	56,042,820	55,271,895	56,791,140	2.7%
Property taxes - prior years	115,347	250,000	250,000	0.0%
Penalties and interest	80,153	90,000	90,000	0.0%
Privilege license taxes	0	0	0	0.0%
Rental vehicle tax	86,342	65,000	85,000	30.8%
Sales taxes	18,910,985	17,400,136	18,073,217	3.9%
Alcohol Beverage Control funds	662,712	625,000	641,000	2.6%
Interest earnings/Rebates	560,422	250,000	850,000	240.0%
Departmental revenues and fees	6,434,512	8,176,493	9,006,524	10.2%
Social services	6,906,282	7,527,387	5,233,392	-30.5%
Health	2,023,795	738,240	749,769	1.6%
Child support enforcement	719,249	755,203	847,085	12.2%
Other grants/fees	1,014,521	774,255	718,220	-7.2%
Aging	817,664	793,908	819,298	3.2%
Transfers	3,142,586	0	0	0.0%
Bond Interest	0	10,000	10,000	0.0%
Transfer from Capital Reserve for Debt	0	0	2,000,000	0.0%
Total Revenues	97,517,390	92,727,517	96,164,645	3.7%



Budget Summary

The chart below shows the trend analysis of the actual revenues for the General Fund for a five (5) year historical trend analysis. The fiscal year is listed with the total general fund actual revenues by fiscal year. The columns following show the breakdown of each revenue source and the trend by year.

Trend Analysis - General Fund Actual Revenues by Fiscal Year									
Audited Fiscal Year	Total General Fund Actual Revenues	General Fund Property Tax	General Fund Sales Tax	Other Taxes and Licenses	Unrestricted Intergovernmental Revenue	Restricted intergovernmental revenues	Investment Income	Charges for Services	Other
FY12-13	\$89,362,424	\$55,981,627	\$14,750,139	\$237,113	\$585,632	\$10,964,449	\$140,358	\$4,737,828	\$1,965,278
FY13-14	\$91,106,921	\$57,393,966	\$15,718,470	\$250,257	\$476,222	\$10,547,039	\$104,232	\$4,934,416	\$1,682,319
FY14-15	\$92,603,184	\$56,860,427	\$16,260,847	\$262,653	\$478,250	\$11,266,900	\$111,221	\$5,298,279	\$2,064,607
FY15-16	\$93,801,316	\$55,004,569	\$17,550,592	\$279,079	\$511,185	\$11,451,514	\$267,454	\$5,989,032	\$2,747,891
FY16-17	\$97,517,390	\$56,238,320	\$18,910,985	\$295,856	\$453,198	\$11,481,511	\$560,422	\$6,434,512	\$3,142,586

Definitions:

Other Taxes and Licenses - privilege licenses, white goods, scrap tires, solid waste recycling

Unrestricted intergovernmental revenues - ABC funds, video franchise tax

Restricted intergovernmental revenues - social services, health, senior center, veterans, public safety

Charges for Services - all departmental fee charges for services, i.e. permitting, fire inspections, etc.

Other - donations, transfers in from component units such as airport and CVB, ABC profit distribution funds

The following chart is a presentation of expenditures in the General Fund. It includes actual "audited" spending for FY 2016-17, the original adopted budget for FY 2017-18, and the approved FY 2018-19 Budget. The percent change refers to the change from FY 2017-18 to FY 2018-19. This chart shows each department that makes up the general fund.

Budget Summary



General Fund Expenditures	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Governing body	156,647	157,703	211,029	33.8%
Administration	490,988	671,144	657,339	-2.1%
Human Resources	279,709	265,390	267,256	0.7%
Financial services	654,807	680,881	703,767	3.4%
County attorney	657,662	758,036	832,611	9.8%
Tax and revaluation	1,631,475	1,677,324	1,769,697	5.5%
Elections	503,684	614,774	564,273	-8.2%
Register of deeds	1,594,023	1,396,769	1,513,567	8.4%
Information Technology/GIS	1,698,921	1,867,621	2,039,912	9.2%
Property Management	3,693,479	4,313,679	4,387,361	1.7%
Sheriff	6,926,494	6,630,081	6,968,774	5.1%
Detention Center	3,875,409	4,112,041	4,200,305	2.1%
Animal Operations	863,750	989,151	915,845	-7.4%
Day reporting center	65,603	119,486	119,486	0.0%
Public safety and E911	1,258,555	1,332,359	1,359,832	2.1%
Solid Waste	2,124,769	2,177,437	2,231,507	2.5%
Planning/Community Development	886,403	441,658	371,091	-16.0%
Planning/Code Enforcement	-	406,649	491,680	0.0%
Cooperative extension	186,911	262,673	263,328	0.2%
Soil and water conservation	218,865	219,637	222,514	1.3%
Social Services	9,645,772	10,692,932	8,495,254	-20.6%
Health	3,348,163	3,764,038	3,989,754	6.0%
Child support enforcement	612,309	702,233	712,262	1.4%
Youth services	87,470	96,548	91,070	-5.7%
Veteran's service	175,588	175,458	201,291	14.7%
Aging/Senior Center	1,316,073	1,354,830	1,376,438	1.6%
Library	566,404	623,185	592,584	-4.9%
Recreation	596,550	607,952	611,594	0.6%
College current expense	4,279,427	4,380,722	4,512,262	3.0%
School current expense	27,029,515	29,091,352	29,050,000	-0.1%
School capital outlay	2,921,000	750,000	750,000	0.0%
School digital learning	1,181,700	750,000	750,000	0.0%
Debt service-principal	731,940	5,479,001	6,529,002	19.2%
Debt service-interest	2,460,036	2,434,159	2,896,108	19.0%
Grants/Court Facility/Non-Departmental	831,160	1,563,847	2,281,803	45.9%
Transfer to Cap Reserve for SCC	233,963	598,906	604,165	0.0%
Transfer to Cap Reserve for Schools	-	-	1,315,331	0.0%
Transfer to Cap Reserve for Courts	-	567,861	1,314,553	0.0%
SCC Loan/Deferred Maintenance Costs	-	-	-	0.0%
Transfers to reserve/other funds	11,711,675	-	-	0.0%
Total	95,496,899	92,727,517	96,164,645	3.7%



Budget Summary

The following is a presentation of the revenues and expenditures for the County's Enterprise Utility Funds - Moore County Public Utilities, the Water Pollution Control Plant, and East Moore Water District.

Utility Revenues	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Water sales	5,245,668	5,380,614	5,489,465	2.0%
Sewer sales	3,828,493	3,905,600	4,000,000	2.4%
Tap fees	841,533	850,000	750,000	-11.8%
Capacity fees	-	-	-	0.0%
Other utility revenues	1,308,749	1,002,262	1,195,688	19.3%
Retained earnings App/Loan Proceeds	-	-	-	0.0%
Total	11,224,443	11,138,476	11,435,153	2.7%

Utility Expenses	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Administration/operations	3,385,200	1,367,360	1,362,401	-0.4%
Maintenance	4,802,886	4,820,750	4,940,673	2.5%
Water quality	1,883,686	2,007,113	2,128,788	6.1%
Engineering	256,247	265,228	266,743	0.6%
Capital outlay	168,189	913,000	854,960	-6.4%
Debt service	1,525,580	1,348,659	1,341,858	-0.5%
Non-Departmental	266,049	416,366	539,730	29.6%
Total	12,287,838	11,138,476	11,435,153	2.7%

East Moore Water District Enterprise Fund	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Revenues	1,673,517	2,013,500	2,147,650	6.7%
Expenses	2,018,547	2,013,500	2,147,650	6.7%

Water Pollution Control Plant Enterprise Fund	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
User fees	5,316,428	4,845,317	5,307,539	9.5%
Total	5,316,428	4,845,317	5,307,539	9.5%

WPCP Expenses	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Operations	2,504,164	2,581,194	2,525,462	-2.2%
Capital outlay	61,640	550,000	732,500	33.2%
Debt Service	1,369,817	1,409,656	1,387,456	0.0%
Transfer to Capital Reserve	225,836	280,101	567,494	0.0%
Non-Departmental	-	24,366	94,627	288.4%
Total	4,161,457	4,845,317	5,307,539	9.5%

Budget Summary



The following is a presentation of the revenues and expenditures for the County's Internal Service Fund – Risk Management Fund. Moore County is self-insured and has one internal service fund.

Self-Insurance Fund Revenues	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Revenues	8,024,446	8,171,255	8,338,676	2.0%
Total	8,024,446	8,171,255	8,338,676	2.0%

Self-Insurance Fund Expenses	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Operations	8,056,643	7,853,118	8,020,539	2.1%
Wellness program	288,695	318,137	318,137	0.0%
Total	8,345,338	8,171,255	8,338,676	2.0%



Budget Summary

The following is a presentation of the revenues and expenditures for the County's Special Revenue Funds – Emergency Medical Services, E911 and Moore County Transportation Services.

EMS Fund Revenues	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Property taxes	3,531,382	3,581,090	4,915,474	37.3%
Property taxes - prior years	8,275	10,000	10,000	0.0%
Fees / other revenues	3,347,440	3,289,219	3,557,737	8.2%
Appropriated fund balance	-	-	-	0.0%
Total	6,887,097	6,880,309	8,483,211	23.3%

EMS Fund Expenditures	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Operations	6,162,681	6,426,202	7,723,160	20.2%
Capital outlay	327,364	290,000	483,200	66.6%
Debt Service	78,243	78,245	121,974	0.0%
Non-Departmental	-	85,862	154,877	80.4%
Total	6,568,288	6,880,309	8,483,211	23.3%

E-911 Fund Revenues	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Revenues - E911 telephone fees	545,817	413,395	413,395	0.0%
Appropriated Fund Balance/Other	-	-	-	0.0%
Total	545,817	413,395	413,395	0.0%

E-911 Fund Expenditures	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Operations	538,907	305,184	337,284	10.5%
Debt Service	-	-	-	0.0%
Capital outlay	8,694	108,211	76,111	-29.7%
Total	547,601	413,395	413,395	0.0%

MCTS Fund Revenues	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Revenues - user fees	534,664	592,508	634,506	7.1%
Grants	471,719	424,876	818,177	92.6%
Sale of Assets	-	-	35,000	0.0%
Total	1,006,383	1,017,384	1,487,683	46.2%

MCTS Fund Expenditures	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Operations	926,978	986,184	1,028,186	4.3%
Capital outlay	65,124	25,000	394,148	1476.6%
Non-Departmental	-	6,200	65,349	954.0%
Total	992,102	1,017,384	1,487,683	46.2%

Budget Summary



The following chart shows total County-wide expenditures for the three year period. Since transfers occur between funds, the “net budget” is shown as the last line. The “net budget” represents the amount that was actually spent by the County in FY 2016-17 and the amounts budgeted for spending for FY 2017-18 and FY 2018-19. This chart equals the expenditure chart at the beginning of this section, but shows each fund.

County Expenditures	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
General fund	95,496,899	92,727,517	96,164,645	0.3%
Wastewater fund	4,161,457	4,845,317	5,307,539	9.5%
Public utilities fund	12,287,838	11,138,476	11,435,153	2.7%
EMWD fund	2,018,547	2,013,500	2,147,650	6.7%
Self-Insurance fund	8,345,338	8,171,255	8,338,676	2.0%
EMS fund	6,568,288	6,880,309	8,483,211	23.3%
E911 fund	547,601	413,395	413,395	0.0%
MCTS operations fund	992,102	1,017,384	1,487,683	46.2%
Sub Total Fund Budgets	130,418,070	127,207,153	133,777,952	2.7%
Soil & Water Conservation	10,371	21,271	21,771	2.4%
Fire Districts	4,148,545	4,293,816	4,643,644	8.1%
CVB Fund	1,552,933	1,696,695	1,745,300	2.9%
Airport Authority Fund	2,360,278	2,962,624	2,801,591	-5.4%
Total All Funds Budget	138,490,197	136,181,559	142,990,258	2.7%
Less transfers	(8,763,551)	(8,714,605)	(8,739,622)	0.3%
Net budget	129,726,646	127,466,954	134,250,636	2.8%



Budget Summary

A general measure of a County's financial strength is the fund balance. Fund balance is defined as the difference between the assets and liabilities of a fund. Generally accepted accounting principles and state laws require a portion of the fund balance be reserved for inventories, prepaid expenses, and other State mandated reserves. Thus, only the unreserved portion of the fund balance is available for the County to spend. Fund balance generally provides cash flow until revenues are collected and a general operating reserve for the County.

According to the North Carolina Local Government Commission (NCLGC), Counties should maintain a minimum of 8%. The norm however, is between 10% and 30% in North Carolina. Lower fund balance percentages may cause bond rating agencies to downgrade your credit because they feel you have a weak financial position. Should this happen, when the local government goes to sell debt in the bond market, it will pay higher interest rates. Should your balance drop below 8%, the NCLGC will issue a letter of warning with appropriate time to increase the level of fund balance. If a local government does not comply with the State's request, the State may take over the financial operations of the County.

When determining the appropriate fund balance level, there are factors to consider in addition to state laws and counties of equal size and populations:

- The predictability of revenues and volatility of expenditures-if significant resources are subject to unpredictability and volatility, a higher level of fund balance is needed.
- The unavailability of funds from other sources or other funds requiring a drain on the fund balance should require a higher level of fund balance.
- Future reservations of fund balance that remains unknown when the level of funding is set in the annual budget.
- Liquidity-Property tax revenue is collected between November and January of each year and accounts for 61% of the total general fund revenue. Expenses occur in all twelve months and do not match up to the revenue generated in a two month period. Thus, the mismatch in revenue and expense is compensated for with fund balance used as cash flow to bridge the gap. The fund balance provides the liquidity to the County during the first five months of operation.

The County estimates the unreserved General Fund balance at the end of FY18 will be \$24,423,133 which will equal 16.32% of expenditures in FY 18. The FY19 budget includes no appropriation from the fund balance. The budget staff estimates the fund balance will remain relatively unchanged in FY19 or will increase.

Fund Balance	2016-17 Actual	2017-18 Unaudited	2018-19 Adopted
Total Revenues	94,249,242	95,276,429	96,164,645
Total Expenditures	89,859,421	92,759,387	96,164,645
Revenues Over (Under) Expenditures	4,389,821	2,517,042	-
Unassigned Fund Balance Beginning	17,516,270	21,906,091	24,423,133
Unassigned Fund Balance Ending	21,906,091	24,423,133	24,423,133
Ending Fund Balance as % of Expenditures	24.37%	16.32%	25.39%

*Note 2017-18 ending unreserved June balance is an estimate based on the most recent financial data available as of this printing. The actual fund balance will not be known until the Comprehensive Annual Financial Report (CAFR) is completed later in this fiscal year. Therefore, the estimated amounts stated above may be more or less than the actual amount of fund balance.

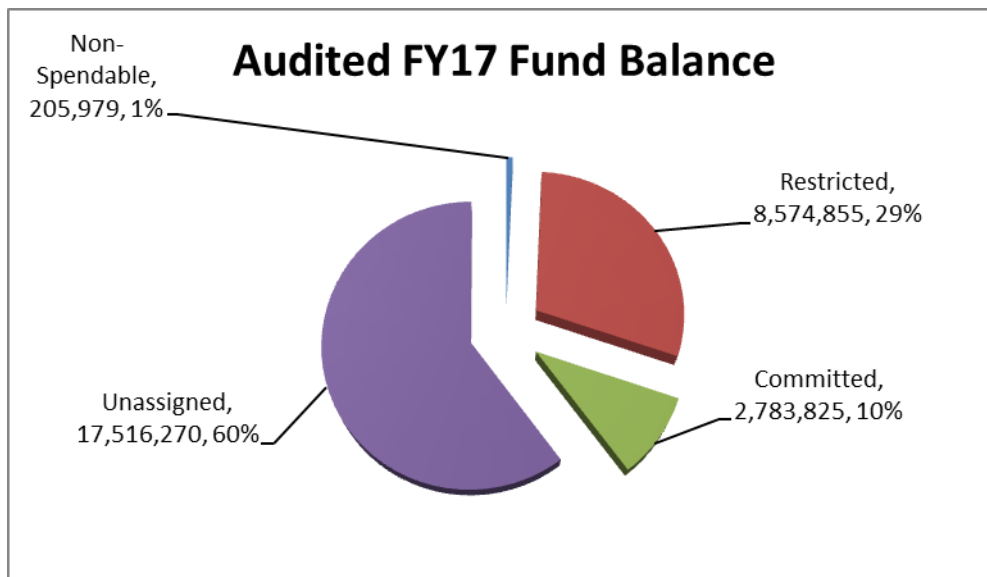
Budget Summary



TOTAL FUND BALANCE ANALYSIS BREAKDOWN SUMMARY – GENERAL FUND

The Detail of each fiscal year's General Fund, fund balance is shown in the chart below by category:

Non Spendable:	FY15	FY16	FY17
Inventories	\$106,781	\$82,304	\$92,868
Long Term Receivables/Pre-paid	\$749,616	\$362,704	\$113,111
Restricted for:			
State Statute	\$7,089,668	\$7,034,566	\$7,590,104
Human Services	\$305,643	\$317,193	\$329,591
Environmental Protection	\$399,435	\$417,203	\$452,363
Register of Deeds	\$101,935	\$167,439	\$202,797
Committed:			
Tax Revaluation	\$164,001	\$139,758	\$215,515
Assigned:			
Schools	\$0	\$0	\$1,700,000
Schools Digital Learning Incentive	\$0	\$252,924	\$418,310
Parks & Recreation Capital	\$0	\$100,000	
General Capital Expense	\$0	\$300,000	\$200,000
Elections Capital Project	\$0	\$200,000	
Vehicle Replacement Plan	\$0	\$315,000	\$250,000
Remaining Government Projects	\$0	\$560,240	
Unassigned:			
General Fund unassigned FB	<u>\$16,568,657</u>	<u>\$16,811,107</u>	<u>\$17,516,270</u>
Total Audited Fund Balance	\$25,485,736	\$27,060,438	\$29,080,929





Budget Summary

Here is a historical comparison and trend analysis of the General Fund Revenues, Expenditures and Fund Balance including Cash Equity from the annual audit.

General Fund-Audited	FY15	FY16	FY17
Revenues	\$91,014,621	\$91,398,922	\$94,249,242
Expenditures	<u>\$88,016,373</u>	<u>\$87,203,143</u>	<u>\$89,859,421</u>
Excess Revenues over/(under) Expenditures	\$2,998,248	\$4,195,779	\$4,389,821
Transfers In	\$1,520,718	\$2,202,326	\$3,268,148
Transfers Out	<u>-\$11,405,148</u>	<u>-\$4,823,403</u>	<u>-\$5,637,478</u>
Over/(Under) Fund Balance Change	-\$6,886,182	\$1,574,702	\$2,020,491
Fund Balance-Beginning	\$32,371,918	\$25,485,736	\$27,060,438
Fund Balance-Ending	\$25,485,736	\$27,060,438	\$29,080,929
Cash Equity	\$23,912,635	\$20,946,171	\$22,723,837

Each fiscal year, once the audit is completed the County calculates a transfer from the General Fund to the Capital Reserve Fund for Governmental Projects or the Capital Reserve Fund for Future Debt Service to be used for future capital expenditures as determined and approved by the County Board of Commissioners. The calculation is based on the County Financial Policies and Fiscal Policy Guidelines under the County Goals and Financial Policies section of this document.

Under the Reserve Policies of the Fiscal Policy Guidelines the available fund balance at the close of each fiscal year should be at least 17% of the total annual operating expenditures. For FY17 a calculation was completed taking the total expenditures of \$89,859,421 x 17% = \$15,276,102 and deduct that figure from the total unassigned fund balance of \$17,516,270 on the previous page which equals \$2,240,168. This difference is then transferred pending Board of Commissioner approval during fiscal year 2018 to the Capital Reserve for Governmental Projects Fund to pay for future capital projects or to the Capital Reserve for Debt Service on future capital projects.

For example, Moore County passed a voter referendum in May 2018 for a total of \$123,000,000 to build 3 new elementary schools for \$103,000,000 and \$20,000,000 for Sandhills Community College for a nursing education facility. The Board can approve the excess funds to be transferred into Capital Reserve for Future Debt payments based on the future need to pay debt on the general obligation bonds knowing this debt will become county debt in the near future.

Budget Summary



The following charts show the total fund balances in all other County funds. These are the audited fund balances as of June 30, 2017 by Fund for all other County funds excluding the General Fund:

Fund Name	Fund Type	Beginning Fund Balance July 1, 2016	Actual Revenues	Actual Expenditures	Rev Less Expenses	Ending Fund Balance June 30, 2017
Emergency Management Fund	Special Revenue	\$1,538,375	\$6,887,097	\$6,568,288	\$318,809	\$1,857,184
E911 Telephone Fund	Special Revenue	\$1,209,313	\$545,817	\$547,601	-\$1,784	\$1,207,529
Transportation Fund	Special Revenue	\$111,259	\$1,013,909	\$992,102	\$21,807	\$133,066
Capital Reserve Govt Projects	Special Revenue	\$22,186,278	\$3,665,412	\$2,171,000	\$1,494,412	\$23,680,690
Capital Reserve for Debt Service	Special Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Reserve for Enterprise	Special Revenue	\$0.00	\$514,405	\$0.00	\$514,405	\$514,405
Water Pollution Control Plant	Enterprise	\$16,920,752	\$5,300,752	\$4,556,771	\$743,981	\$17,664,733
Public Utilities Fund	Enterprise	\$23,847,733	\$11,203,216	\$11,387,197	-\$183,981	\$23,663,752
East Moore Water District	Enterprise	\$2,002,200	\$1,710,420	\$2,523,874	-\$813,454	\$1,188,746
Risk Management Fund	Internal Service	\$1,432,259	\$8,024,446	\$8,345,338	-\$320,892	\$1,111,367
Component Units:						
Airport Authority	Enterprise	\$3,100,818	\$2,647,215	\$2,360,278	\$286,637	\$3,387,455
Convention and Visitor's Bureau	Special Revenue	\$458,288	\$1,615,103	\$1,552,933	\$65,170	\$523,458

The following chart provides historical information about staffing levels for all funds and departments within Moore County. FY19 shows an increase in staffing over FY18. The bottom of the chart shows total employees by headcount as well as total Full-time equivalents or FTE's. The light blue highlighted areas show where changes have occurred.



Budget Summary

Department	FY 2015-16		FY 2016-17		FY 2017-18		FY 2018-19	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Administration	4		5		6		5	
Aging	20	1	20	1	20	1	20	1
Child Support	10		11		11		11	
Child Support - Day Reporting Center	1		0.15		0.15		0.15	1
Child Support - Youth Services	1		0.85		0.85		0.85	
Cooperative Extension	6		6		6		6	
County Attorney	7		6		7		7	
Elections	4		3		4		4	
Financial Services	7		7		7		7	
Governing Body	1		1		1		1	
Health	50	1	46	1	47	1	49	1
Human Resources	3		3		3		3	
Information Technology	10		12		12		12	
IT - Geographical Information Systems (GIS)	3		3		3		3	
Library	9		9		9		9	
Parks & Recreation	5		5		5		5	
Planning & Community Development	13		12		5.67		4.84	
Code Enforcement/Inspections	0		0		4.83		5.83	
Public Safety - E911 Communications	15		15		15		15	
Public Safety-Fire Marshal	2.25		2.25		2.6		2.6	
Public Works - Solid Waste	9		9		9		9	
Register of Deeds	10		10		10		10	
Sheriff	77		78		80		80	
Sheriff - Detention Center	57		57		60		60	
Sheriff - Animal Operations	11	3	11	3	11	1	11	1
Social Services	99		101		104	1	108	1
Soil & Water Conservation	3		3		3		3	
Tax	24		24		24		25	
Veterans	3		3		3		3	
Property Management	<u>25</u>	<u>0</u>	<u>27</u>	<u>0</u>	<u>27</u>	<u>0</u>	<u>27</u>	<u>0</u>
TOTAL GENERAL FUND 100	489.25	5	490.25	5	501.10	4	507.27	5
Emergency Medical Services Fund 200	72.75		71.75		78.4		84.4	
Transportation Fund 230	10	6	10	6	13.5	3	13.33	3
Self Insurance Fund 810	1		1		1		1	
Public Works - Utilities Fund 610	40		40		40		41	
Public Works - WPCP Fund 600	<u>19</u>	<u>0</u>	<u>19</u>	<u>0</u>	<u>19</u>	<u>0</u>	<u>19</u>	<u>0</u>
TOTAL OTHER FUNDS	142.75	6	141.75	6	151.9	3	158.73	3
Totals	632.00	11	632.00	11	653.00	7	666.00	8
Total Number of FTEs	637.5		637.5		656.5		670.0	

Budget Summary



Moore County, North Carolina Budget Calendar FY2018-2019

<u>Event</u>	<u>Date</u>
Operational Budget Process Begins	December 1, 2017
Board of Commissioners Retreat/Budget Planning Session	January 11-12, 2018
All Operating Budgets due back from Departments	March 2, 2018
County Manager, Budget Director meets with Department Directors for Initial Budget Reviews	March 13-17, 2018
County Manager and Budget Team Review Requests	March 27, 2018
FY19 Budget Presented to Board of Commissioners and Call to Public Hearing	June 1, 2018
Budget Work Sessions with the Board of Commissioners Held (June 5, 2018 through June 19, 2018)	June 2018
Budget Public Hearing	June 16, 2018
Budget Adoption	June 19, 2018

Additional Budget information is available in the Budget Policy Guide and Development Section of this manual. The budget Development Policy discusses the Budget Process and Policy in much more detail and includes a full detailed calendar.

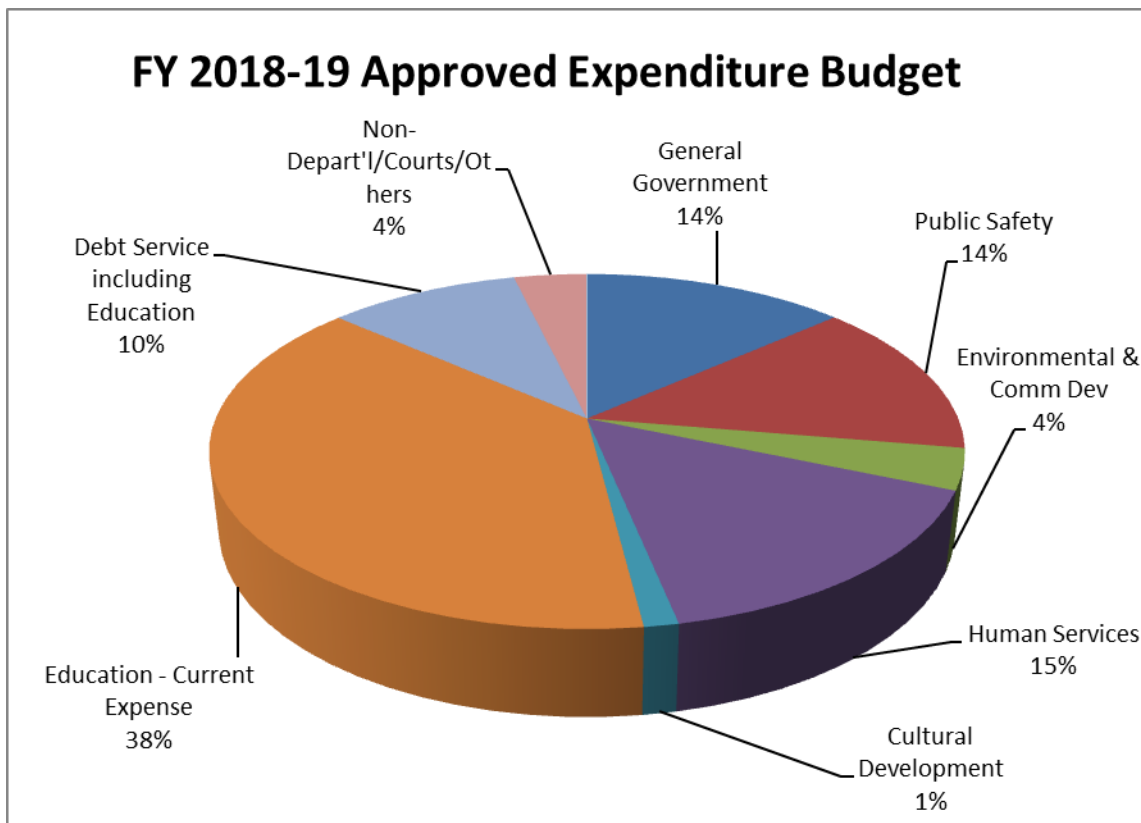


General Fund



The *General Fund* accounts for all financial resources not restricted to specific purposes or otherwise required to be accounted for in another fund. The following departments are included in the General Fund: Governing Body, Administration, Human Resources, Financial Services, County Attorney, Tax, Board of Elections, Register of Deeds, Sheriff, Day Reporting Center, Youth Services, Fire Marshal, E-911 Communications, Solid Waste, Planning and Community Development, GIS, Cooperative Extension, Soil and Water Conservation District, Health, Social Services, Child Support, Veterans Services, Aging, Library, Parks and Recreation, Education, Mental Health, Courts, Non-Profits, Information Technology, Property Management, Debt Service and other appropriations.

The following pie chart shows the percentage breakdown of the expenditure budget by functional area for the General Fund.

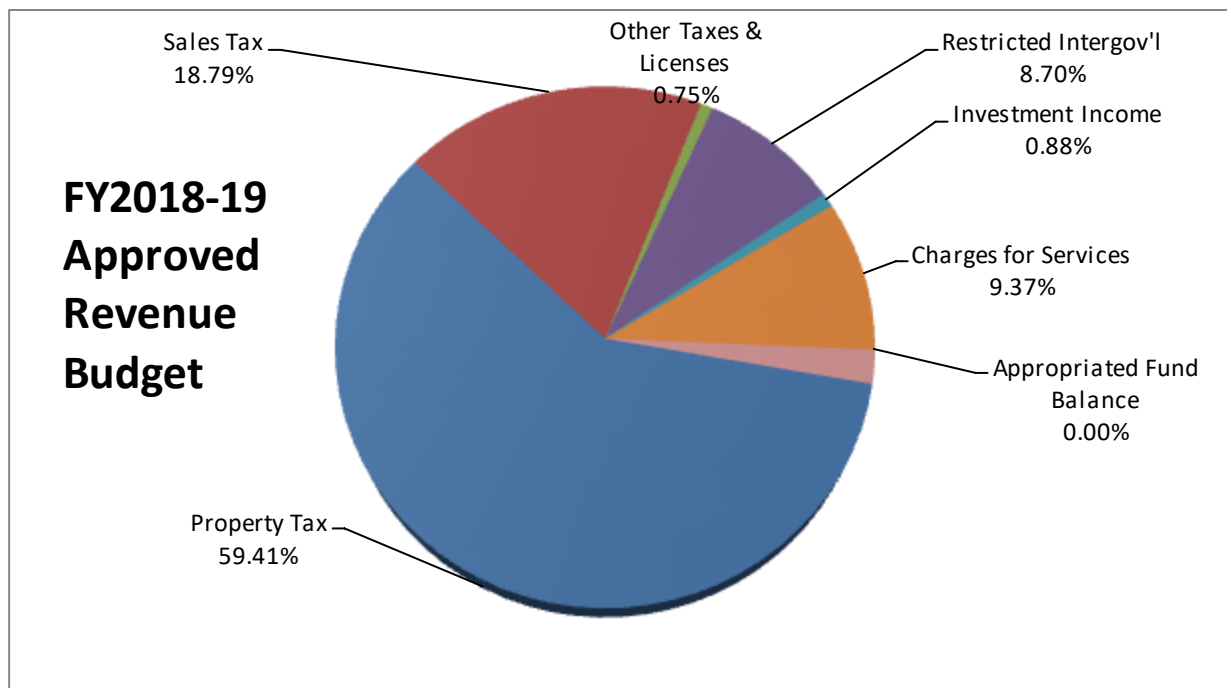




General Fund

The following is a presentation of revenues in the General Fund. It includes actual "audited" revenues received for FY2015-16 and FY 2016-17, the original adopted budget for FY 2017-18, and the approved FY 2018-19 Budget. The percent change refers to the change from FY 2017-18 to FY 2018-19.

General Fund Revenues	FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Property Tax	\$ 55,004,569	\$ 56,238,320	\$ 55,611,895	\$ 57,131,140	2.73%
Sales Tax	\$ 17,550,592	\$ 18,910,985	\$ 17,400,136	\$ 18,073,217	3.87%
Other Taxes & Licenses	\$ 815,574	\$ 749,054	\$ 690,000	\$ 726,000	5%
Restricted Intergov'l	\$ 11,652,370	\$ 11,481,511	\$ 10,588,993	\$ 8,367,764	-20.98%
Investment Income	\$ 267,454	\$ 560,422	\$ 250,000	\$ 850,000	240%
Charges for Services	\$ 8,043,625	\$ 6,434,512	\$ 8,176,493	\$ 9,006,524	10.15%
Appropriated Fund Balance	\$ -	\$ -	\$ -	\$ -	-100%
Transfers In	\$ 267,064	\$ 3,142,586	\$ 10,000	\$ 2,010,000	20000.00%
Total	\$ 93,601,248	\$ 97,517,390	\$ 92,727,517	\$ 96,164,645	3.71%

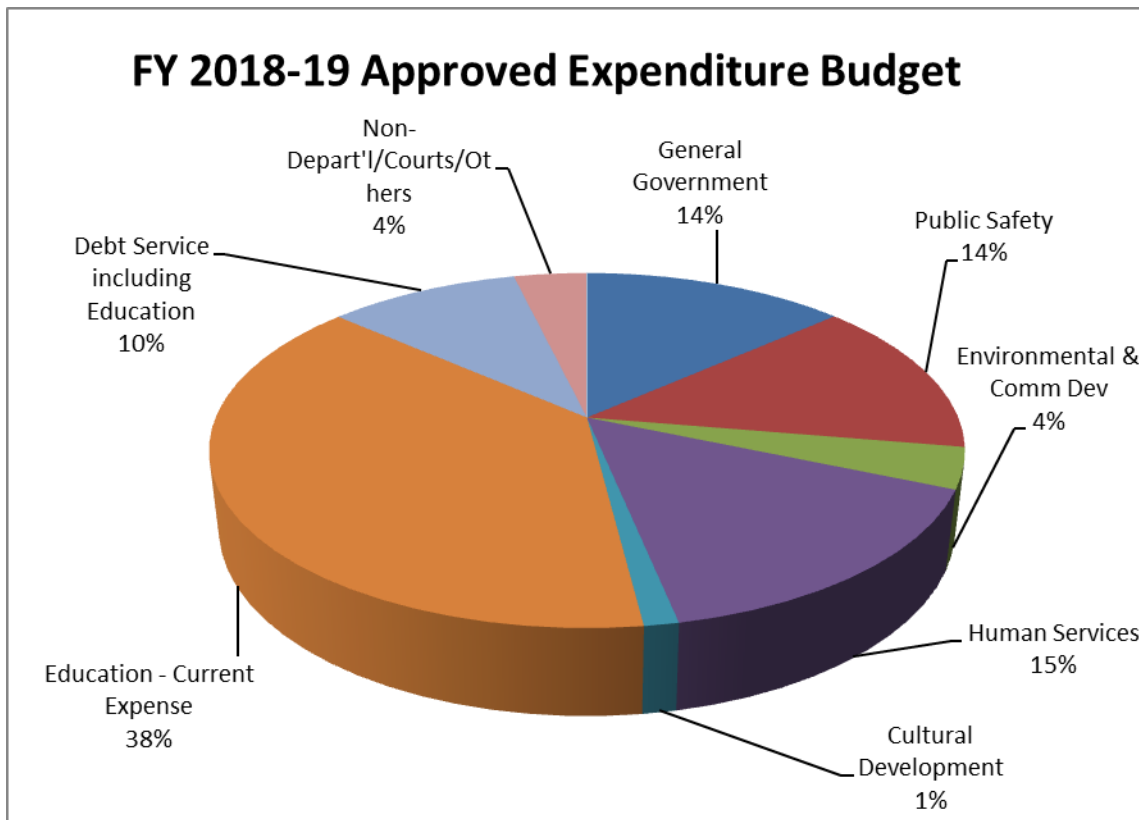


General Fund



The following is a presentation of expenditures in the General Fund. It includes actual "audited" spending for FY 2015-2016 and 2016-17, the original adopted budget for FY 2017-18, and the approved FY 2018-19 Budget. The percent change refers to the change from FY 2017-18 to FY 2018-19.

General Fund Expenditures	FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
General Government	\$ 11,010,130	\$ 11,361,395	\$ 12,403,321	\$ 12,946,812	4.38%
Public Safety	\$ 11,720,181	\$ 13,053,448	\$ 13,279,666	\$ 13,655,312	2.83%
Environmental & Comm Dev	\$ 3,744,421	\$ 3,416,948	\$ 3,508,054	\$ 3,580,120	2.05%
Human Services	\$ 16,330,027	\$ 15,097,905	\$ 16,689,491	\$ 14,774,999	-11.47%
Cultural Development	\$ 1,079,309	\$ 1,072,360	\$ 1,231,137	\$ 1,204,178	-2.19%
Education - Current Expense	\$ 33,689,640	\$ 35,227,295	\$ 35,570,980	\$ 36,981,758	3.97%
Debt Service including Education	\$ 10,104,069	\$ 9,791,970	\$ 7,913,160	\$ 9,425,110	19.11%
Non-Depart'l/Courts/Others	\$ 1,021,264	\$ 2,204,943	\$ 2,131,708	\$ 3,596,356	-19.58%
Less Inter-fund Transfers	\$ (5,205,250)	\$ (5,090,707)	\$ -	\$ -	0.00%
Total	\$ 83,493,791	\$ 86,135,557	\$ 92,727,517	\$ 96,164,645	3.71%





General Fund

The following is a presentation of expenditures by department.

General Fund Expenditures	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Governing body	156,647	157,703	211,029	33.8%
Administration	490,988	671,144	657,339	-2.1%
Human Resources	279,709	265,390	267,256	0.7%
Financial services	654,807	680,881	703,767	3.4%
County attorney	657,662	758,036	832,611	9.8%
Tax and revaluation	1,631,475	1,677,324	1,769,697	5.5%
Elections	503,684	614,774	564,273	-8.2%
Register of deeds	1,594,023	1,396,769	1,513,567	8.4%
Information Technology/GIS	1,698,921	1,867,621	2,039,912	9.2%
Property Management	3,693,479	4,313,679	4,387,361	1.7%
Sheriff	6,926,494	6,630,081	6,968,774	5.1%
Detention Center	3,875,409	4,112,041	4,200,305	2.1%
Animal Operations	863,750	989,151	915,845	-7.4%
Day reporting center	65,603	119,486	119,486	0.0%
Public safety and E911	1,258,555	1,332,359	1,359,832	2.1%
Solid Waste	2,124,769	2,177,437	2,231,507	2.5%
Planning/Community Development	886,403	441,658	371,091	-16.0%
Planning/Code Enforcement	-	406,649	491,680	0.0%
Cooperative extension	186,911	262,673	263,328	0.2%
Soil and water conservation	218,865	219,637	222,514	1.3%
Social Services	9,645,772	10,692,932	8,495,254	-20.6%
Health	3,348,163	3,764,038	3,989,754	6.0%
Child support enforcement	612,309	702,233	712,262	1.4%
Youth services	87,470	96,548	91,070	-5.7%
Veteran's service	175,588	175,458	201,291	14.7%
Aging/Senior Center	1,316,073	1,354,830	1,376,438	1.6%
Library	566,404	623,185	592,584	-4.9%
Recreation	596,550	607,952	611,594	0.6%
College current expense	4,279,427	4,380,722	4,512,262	3.0%
School current expense	27,029,515	29,091,352	29,050,000	-0.1%
School capital outlay	2,921,000	750,000	750,000	0.0%
School digital learning	1,181,700	750,000	750,000	0.0%
Debt service-principal	731,940	5,479,001	6,529,002	19.2%
Debt service-interest	2,460,036	2,434,159	2,896,108	19.0%
Grants/Court Facility/Non-Departmental	831,160	1,563,847	2,281,803	45.9%
Transfer to Cap Reserve for SCC	233,963	598,906	604,165	0.0%
Transfer to Cap Reserve for Schools	-	-	1,315,331	0.0%
Transfer to Cap Reserve for Courts	-	567,861	1,314,553	0.0%
SCC Loan/Deferred Maintenance Costs	-	-	-	0.0%
Transfers to reserve/other funds	11,711,675	-	-	0.0%
Total	95,496,899	92,727,517	96,164,645	3.7%

Governing Body



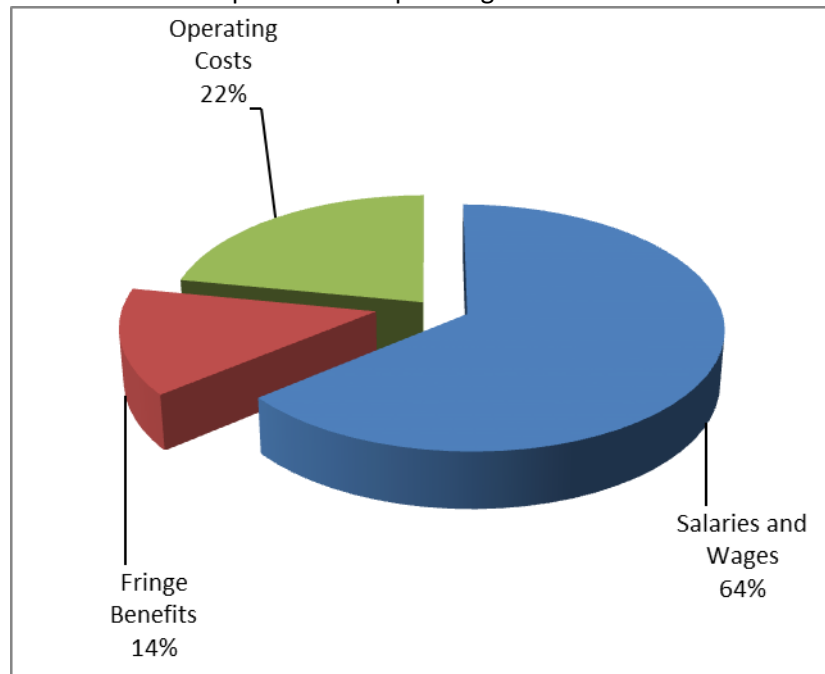
The mission of Moore County Government is to enhance the quality of life by providing exceptional public service to the citizens of Moore County.

Expenditures	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Salaries and Wages	108,690	107,227	135,047	25.9%
Fringe Benefits	24,553	24,631	29,695	20.6%
Operating Costs	23,404	25,845	46,287	79.1%
Capital Outlay				0.0%
Total	156,647	157,703	211,029	33.8%

Personnel	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	1	1	1	0.0%

Performance Measures	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Goal
Distribute Packets 3 Days Prior to Meeting	100%	100%	100%	100%
Post Approved Minutes to Web Next Day	100%	100%	100%	100%
Fulfill Records Request Within 1 Day	95%	95%	95%	98%
Retain or Reduce Tax Rate	0.465	0.465	0.465	0.465

The Governing Body consists of five (5) Moore County Board of Commissioners and the Clerk to the Board. The FY18-19 adopted budget is flat as compared to the FY17-18 budget and has continued to remain approximately the same in operating costs than previous years. This reflects the efficiency with which the Board governs as well as an effort to spend less in operating costs.





Administration

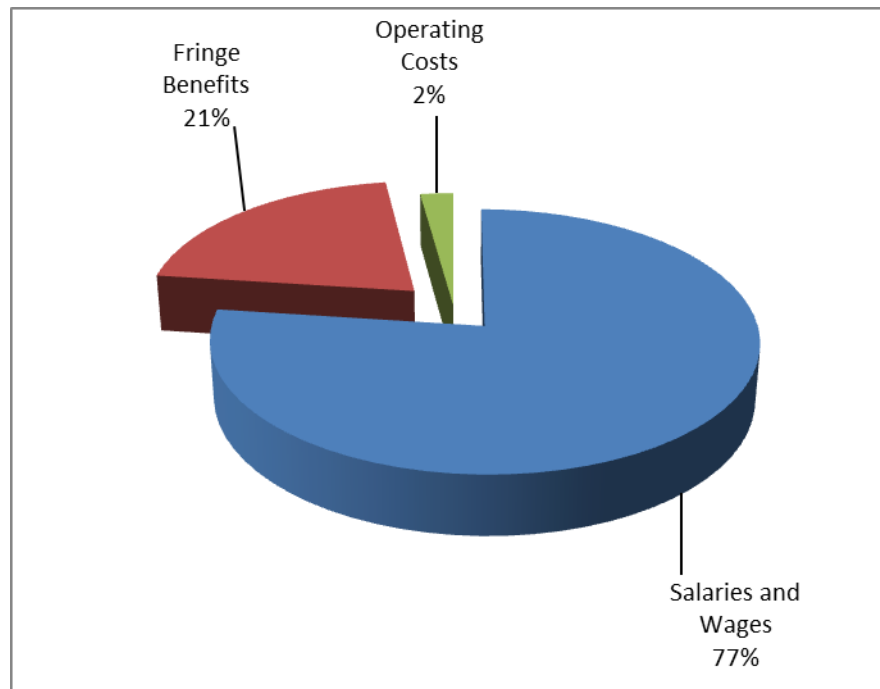
The mission of Moore County Administration is to enhance the quality of life by providing exceptional public service to the citizens of Moore County.

Expenditures	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Salaries and Wages	383,491	512,211	506,509	-1.1%
Fringe Benefits	97,639	144,341	136,261	-5.6%
Operating Costs	9,858	14,592	14,569	-0.2%
Capital Outlay				0.0%
Total	490,988	671,144	657,339	-2.1%

Personnel	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	5	6	5	-16.7%

Performance Measures	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Goal
Receive GFOA Distinguished Budget Award	Yes	Yes	Yes	Every Year
# Days Prior to May 31 Budget Presented	27	10	10	10
Employees per 1000 Population	7.21	7.0	7.18	7.00
# of Press Releases/Newsletters	139	143	144	150

The Administration department includes the County Manager, Assistant County Manager, Internal Auditor, Administrative Assistant, and the Capital Projects Manager. The budget is relatively flat as compared to FY18.



Human Resources



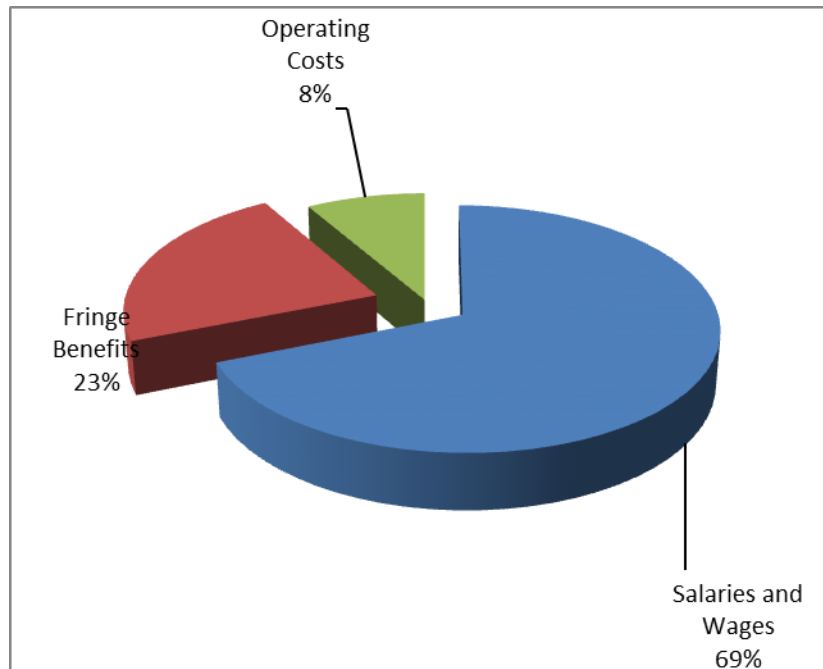
The mission of the Human Resources Department, in partnership with all departments, is a commitment to recruiting, developing and retaining knowledgeable, customer-focused employees in a healthy and safe work environment, working toward a shared goal of providing exceptional services that make Moore County a premier community in which to live, work and raise a family.

Expenditures	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Salaries and Wages	188,286	182,115	184,156	1.1%
Fringe Benefits	60,045	59,637	60,462	1.4%
Operating Costs	31,378	23,638	22,638	-4.2%
Capital Outlay				0.0%
Total	279,709	265,390	267,256	0.7%

Personnel	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	3	3	3	0.0%

Performance Measures	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Goal
Employee Turnover Rates	8.00	8.50	8.00	8.00
Workers Comp Experience Modifier	1.15	1.29	1.08	1.08
Employment Applications Processed	1,590	1,597	1,615	1,600
Recruitment Time Average (Calendar Days)	68	66	64	60

There has been minimal change to the Human Resources budget over the three year period, which reflects a continuing level of service.





Financial Services

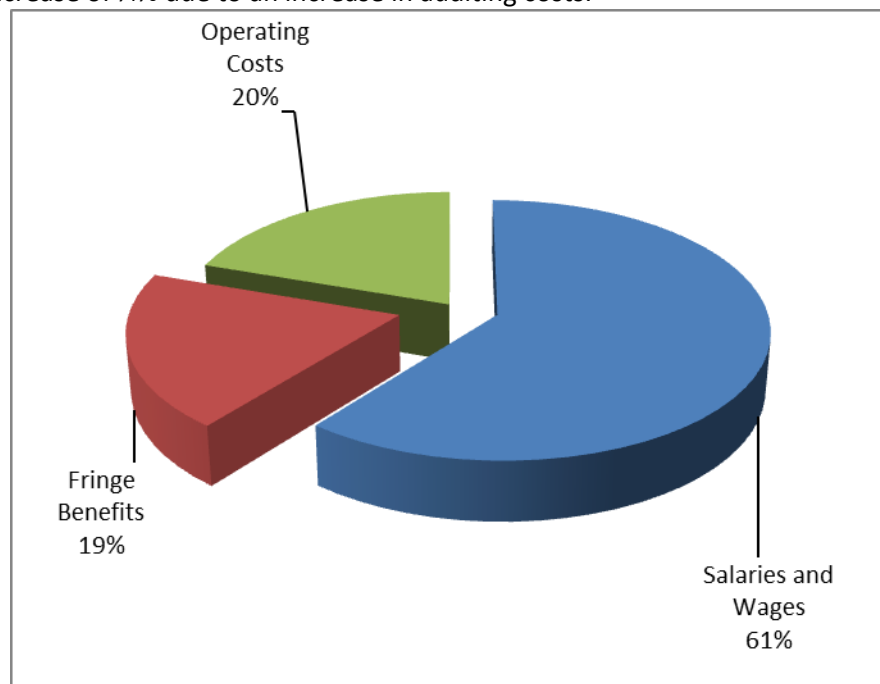
The mission of Financial Services is to provide accounting, financial operations and reporting services to County Departments, citizens and other users of the County's financial information. Finance manages, directs and safeguards the assets of Moore County in an efficient, effective and appropriate manner.

Expenditures	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Salaries and Wages	395,732	418,292	427,292	2.2%
Fringe Benefits	125,736	134,823	137,464	2.0%
Operating Costs	133,339	127,766	139,011	8.8%
Capital Outlay				0.0%
Total	654,807	680,881	703,767	3.4%

Personnel	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	7	7	7	0.0%

Performance Measures	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Goal
Date Audited CAFR Published	12/1/2016	12/1/2017	12/1/2018	12/1/2019
% of A/P Check Voids Due to Error	<1%	<1%	<1%	<1%
Budget Transfers Processed w/in 2 days	99%	99%	99%	99.9%
Month End Closing (Days after Month End)	Last Day	Last Day	Last Day	Last Day

The Financial Services Department has a slight increase in operating costs since FY17/18. The department had an overall increase of ¾% due to an increase in auditing costs.



County Attorney



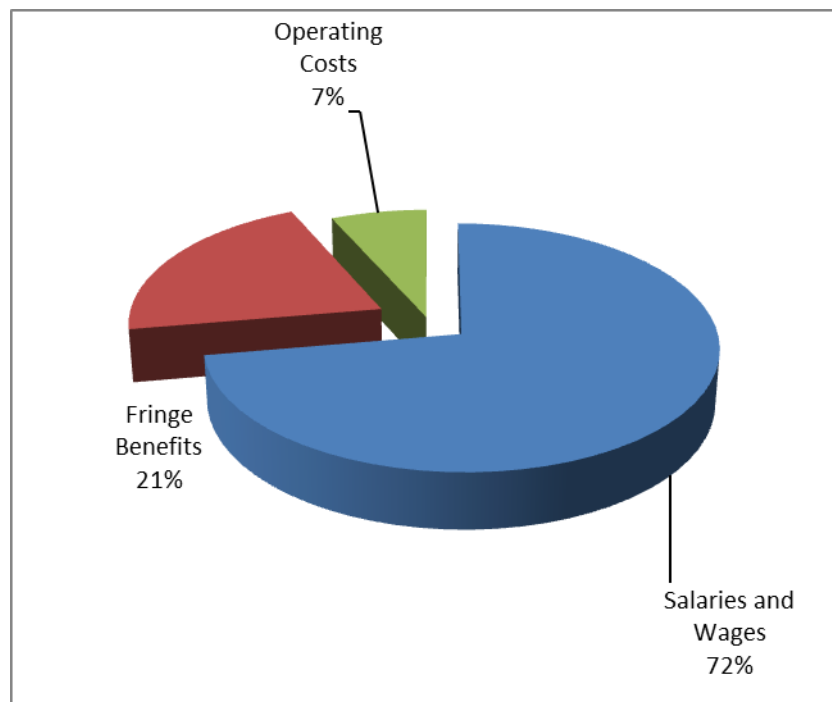
The mission of the County Attorney's office is to serve as the legal advisor to the Board of Commissioners to defend the Board of Commissioners, the County and the agencies of the County from actions brought against them; and, to provide legal advice to County departments.

Expenditures	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Salaries and Wages	483,889	539,464	601,934	11.6%
Fringe Benefits	141,911	161,345	174,450	8.1%
Operating Costs	31,862	57,227	56,227	-1.7%
Capital Outlay				0.0%
Total	657,662	758,036	832,611	9.8%

Personnel	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	6	7	7	0.0%

Performance Measures	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Goal
Contract Requests Complete in 10 Days	90%	89%	90%	90%
DSS Court Orders Complete in 30 Days	90%	88%	90%	90%
Child Support Orders Complete in 10 Days	90%	88%	90%	90%
Legal Assistance Provided In 2 Days	80%	80%	90%	90%

The County Attorney's Office Budget includes additional funding for attorney salary increases and fringe costs.





Tax

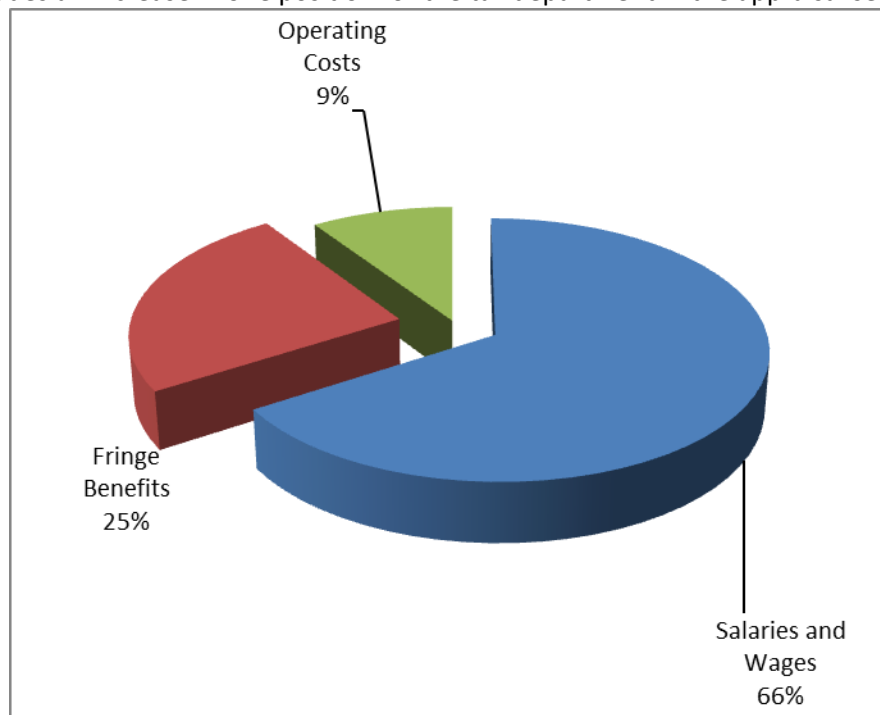
The mission of the Moore County Tax Department is to list, appraise, assess, bill and collect all real property, personal property and motor vehicle taxes as required and in accordance with the General Statutes of North Carolina while providing exceptional customer service.

Expenditures	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Salaries and Wages	1,120,135	1,100,384	1,167,014	6.1%
Fringe Benefits	406,831	411,335	434,978	5.7%
Operating Costs	104,509	165,605	167,705	1.3%
Capital Outlay	24,243			0.0%
Total	1,655,718	1,677,324	1,769,697	5.5%

Personnel	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	24	24	25	4.2%

Performance Measures	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Goal
Update Parcel Information by March 1	100%	100%	100%	100%
New Appraisals Complete by March 31	100%	100%	100%	100%
Mail Tax Bills w/in 1 Week of BOC Charge	100%	100%	100%	100%
Total County Collection Rate	99%	99%	99%	99%

The Tax Department budget includes an overall increase of 5.5%. The State DMV system started in FY14/15. This budget includes an increase in one position for the tax department in the appraisal section.



Elections



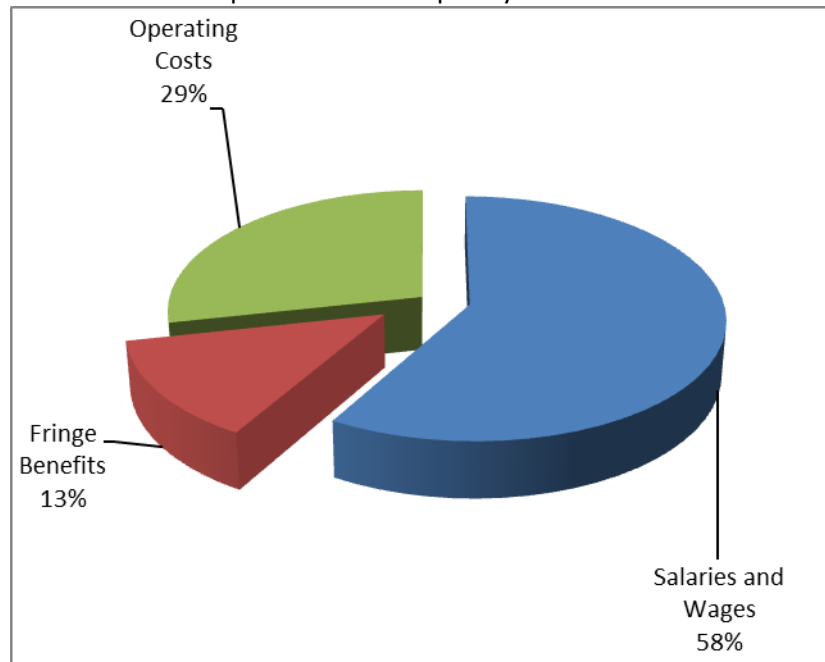
The mission of Elections is to provide fair administration and conduct of all elections within the County jurisdiction according to the election laws of the State of North Carolina.

Expenditures	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Salaries and Wages	335,625	318,775	329,293	3.3%
Fringe Benefits	67,420	71,217	74,829	5.1%
Operating Costs	100,639	224,782	160,151	-28.8%
Capital Outlay	9,423			0.0%
Total	513,107	614,774	564,273	-8.2%

Personnel	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	3	4	4	0.0%

Performance Measures	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Goal
Comply with 100% State/Federal Laws	100%	100%	100%	100%
Use Electronic Poll Books at Polling Places	50%	50%	50%	50%
Perform 6 month GEO cross-checks	New	100%	100%	100%
Increase the % of Registered Voters	3%	2%	2%	2%

The Elections budget is 8.2% lower than FY17/18. The decrease in FY18/19 is mainly due to printing costs and other equipment costs that were purchased in the prior year.





Register of Deeds

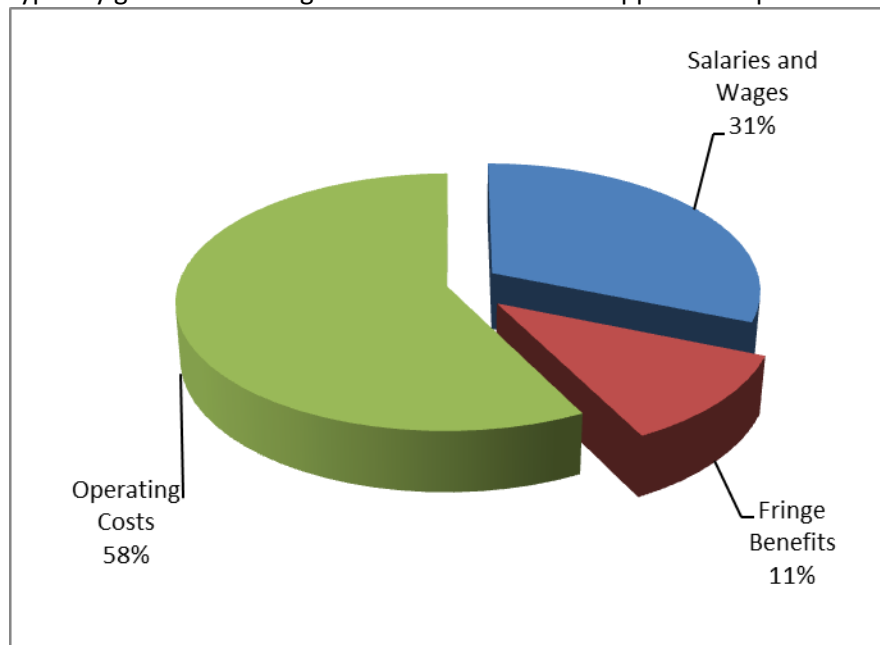
The Register of Deeds serves as legal custodian of all real estate and vital records for Moore County; our mission is to protect, preserve, provide access and maintain accuracy and the integrity of all public records for which we are legally entrusted.

Expenditures	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Salaries and Wages	458,418	472,844	472,372	-0.1%
Fringe Benefits	167,790	170,725	171,730	0.6%
Operating Costs	967,815	753,200	869,465	15.4%
Capital Outlay				0.0%
Total	1,594,023	1,396,769	1,513,567	8.4%

Personnel	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	10	10	10	0.0%

Performance Measures	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Goal
Record 100% of Real Estate Docs. Same Day	100%	100%	100%	100%
Return Real Estate Docs. Next Day	99%	99.4%	100%	100%
Respond to Vital Records Request Same Day	100%	100%	100%	100%
Scan 75 Old Deed Books per Year	100%	100%	100%	100%

The Register of Deeds budget is higher than the previous budget due to increases in excise tax expenses. This department typically generates enough revenue from fees to support the operation.



Sheriff



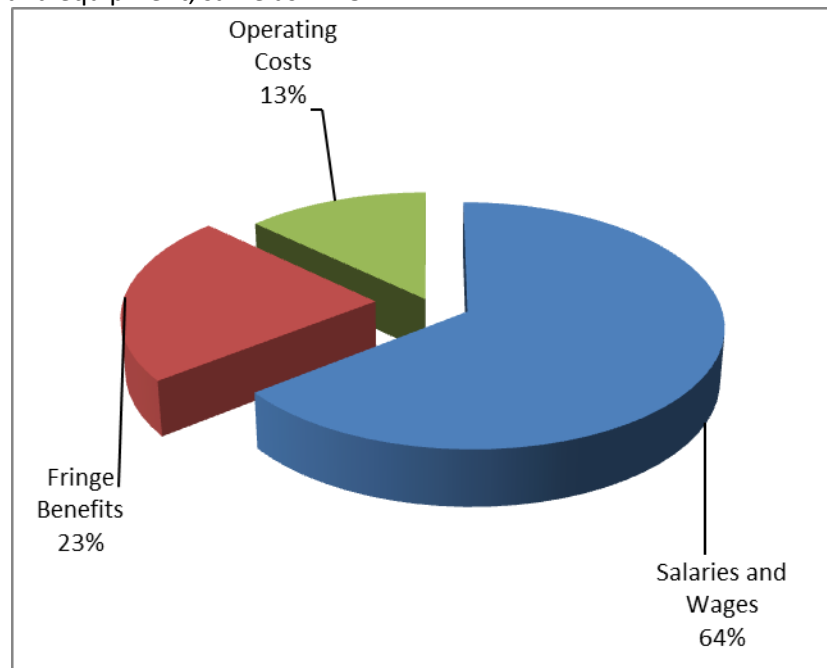
The mission of the Moore County Sheriff's Office is to improve the quality of life for the citizens of Moore County by providing a safe community in which the citizens can live, work and prosper.

Expenditures	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Salaries and Wages	4,408,914	4,266,401	4,487,340	5.2%
Fringe Benefits	1,791,333	1,667,292	1,575,239	-5.5%
Operating Costs	726,249	696,388	906,195	30.1%
Capital Outlay	-	-	-	0.0%
Total	6,926,496	6,630,081	6,968,774	5.1%

Personnel	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	78	80	80	0.0%

Performance Measures	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Goal
Respond to Priority 1 Calls w/in 15 Minutes	95%	93%	92%	90%
Maintain a +40% Case Clearance Rate	47%	44%	43%	40%
Recover Stolen Property	47%	46%	47%	40%
Serve All Civil Processes in timely manner	82%	82%	81%	80%

The majority of the increase in this year's Sheriff's Department budget is related to the increase in supplemental retirement and equipment, same as FY18.





Detention Center

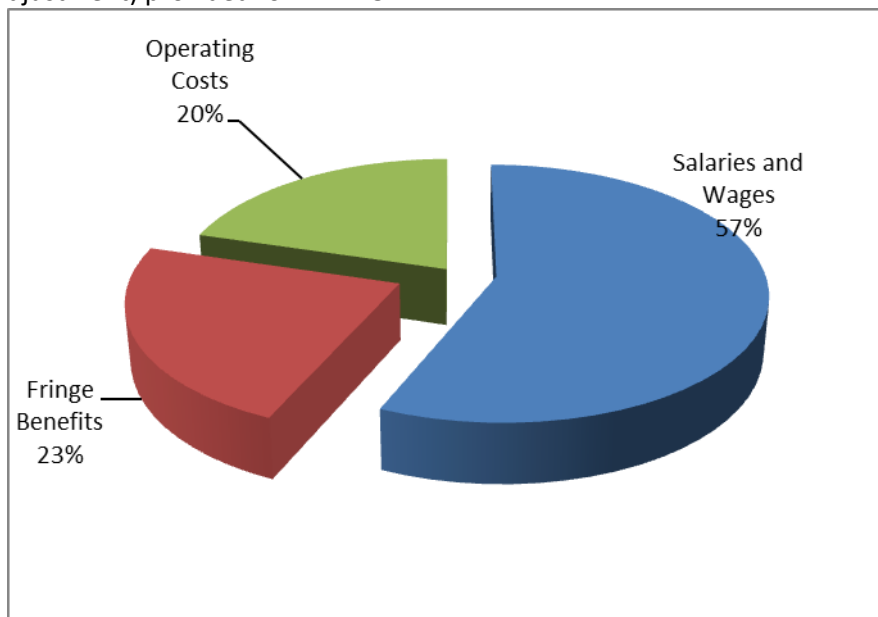
The mission of the Moore County Detention Center is to securely house pre-trial detainees and sentenced offenders in a humane environment which provides safety to inmates, staff, and the public.

Expenditures	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Salaries and Wages	2,207,841	2,329,325	2,374,795	2.0%
Fringe Benefits	890,014	951,383	968,492	1.8%
Operating Costs	753,721	831,333	857,018	3.1%
Capital Outlay				0.0%
Total	3,851,576	4,112,041	4,200,305	2.1%

Personnel	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	57	60	60	0.0%

Performance Measures	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Goal
Prevent Escapes	100%	100%	100%	100%
Comply with State and Local Standards	100%	100%	100%	100%
Maintain Safe Environ. for Staff/Inmates	100%	100%	100%	100%
Provide Inmate Transport. on Time	100%	100%	100%	100%

The Detention Center budget for FY18/19 includes a 2.1% increase in salaries and fringes due to the COLA (Cost of Living Adjustment) provided for in FY18.



Day Reporting



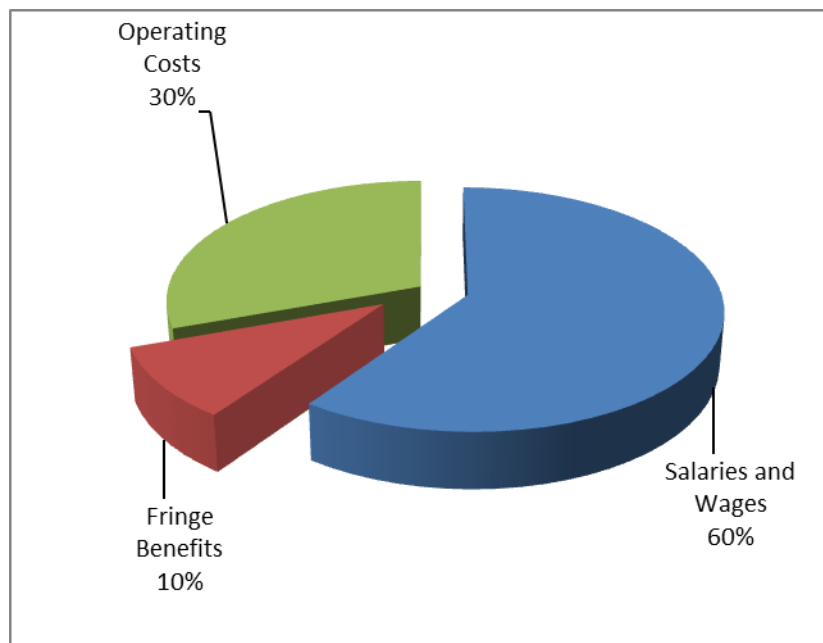
The mission of the Day Reporting Center (DRC) is to provide substance abuse education, treatment and supportive services to citizens referred through the justice system as an alternative to incarceration.

Expenditures	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Salaries and Wages	45,621	74,643	71,492	-100%
Fringe Benefits	6,144	8,410	11,534	37%
Operating Costs	13,838	36,433	36,460	0%
Capital Outlay				0%
Total	65,603	119,486	119,486	0%

Personnel	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	0.15	0.15	0.15	0%

Performance Measures	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Goal
% of sentenced offenders completing prog.	40%	42%	42%	40%
% of probation violators completeing prog.	40%	40%	40%	40%
Attendance Rate for 70% of offenders	70%	70%	70%	70%

The Day Reporting Center is typically funded through a grant from the JCPC (Juvenile Crime Prevention Commission). Beginning with budget year FY12/13, the State decided to change their process for funding this program. Instead of a grant application process, funding is awarded through an RFP (Request for Proposals) process. FY18/19 Budget has remained flat as compared to FY17/18.





Youth Services

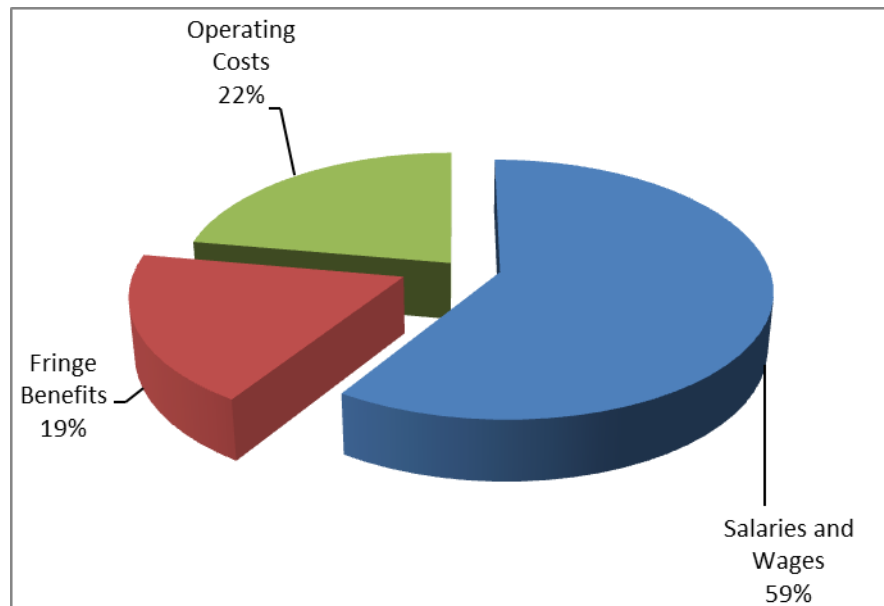
The mission of Moore Youth Services is to hold delinquent youth accountable for their actions and provide resources to help them become responsible and productive citizens.

Expenditures	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Salaries and Wages	57,008	60,645	53,773	-11.3%
Fringe Benefits	16,429	16,824	17,053	1.4%
Operating Costs	14,033	19,079	20,244	6.1%
Capital Outlay	-	-	-	0.0%
Total	87,470	96,548	91,070	-5.7%

Personnel	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	0.85	0.85	0.85	0.0%

Performance Measures	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Goal
% of Restitution Youth Fulfill Obligations	86%	90%	80%	80%
% of Teen Court Youth Fulfill Obligations	95%	97%	90%	90%
% of Rest. Youth Reducing Court Appears.	75%	80%	70%	70%
% of Teen Court Youth Red. Court Appears.	95%	95%	85%	85%

The Youth Services budget is funded through the JCPC (Juvenile Crime Prevention Commission) grant. The budget/funding has decreased as compared to FY17/18.



Fire Marshal



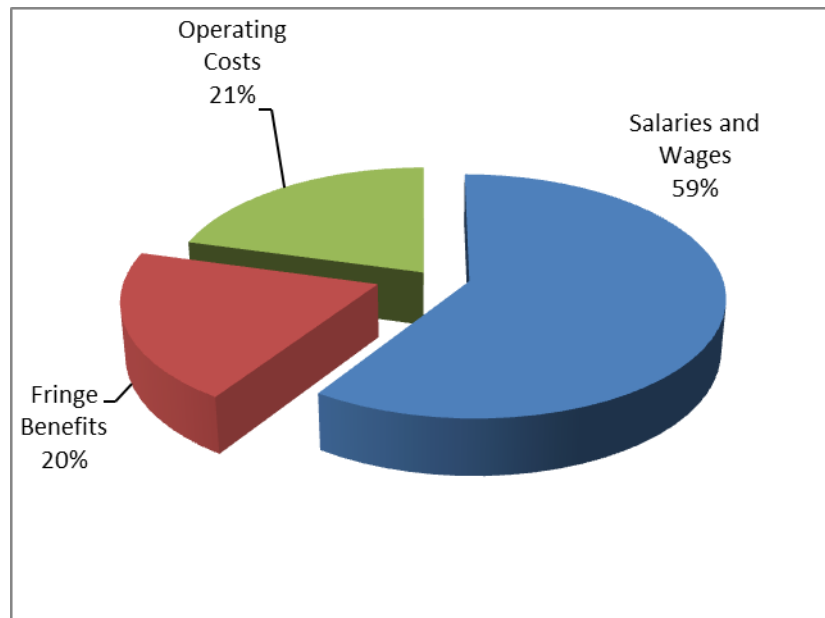
The mission of the Fire Marshall division is to protect lives and property through fire prevention. We will accomplish this through enforcement of the North Carolina Fire Prevention Code and offering public education programs.

Expenditures	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Salaries and Wages	113,433	158,261	161,426	2.0%
Fringe Benefits	41,681	53,520	54,503	1.8%
Operating Costs	47,525	54,112	56,442	4.3%
Capital Outlay				0.0%
Total	202,639	265,893	272,371	2.4%

Personnel	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	2.25	2.60	2.60	0.0%

Performance Measures	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Goal
Review Plans & Issue Permits w/in 5 Days	95%	98%	98%	98%
Respond to Incidents w/in 1 hour	99%	99%	99%	99%
Complete Fire Inspections w/in 5 Days	80%	95%	95%	95%
Review Em. Mgt. Facility Plans w/in 5 Days	95%	95%	98%	98%

The Fire Marshal budget increase of 2.4% is due to salary and fringe increases.





Public Safety - Communications

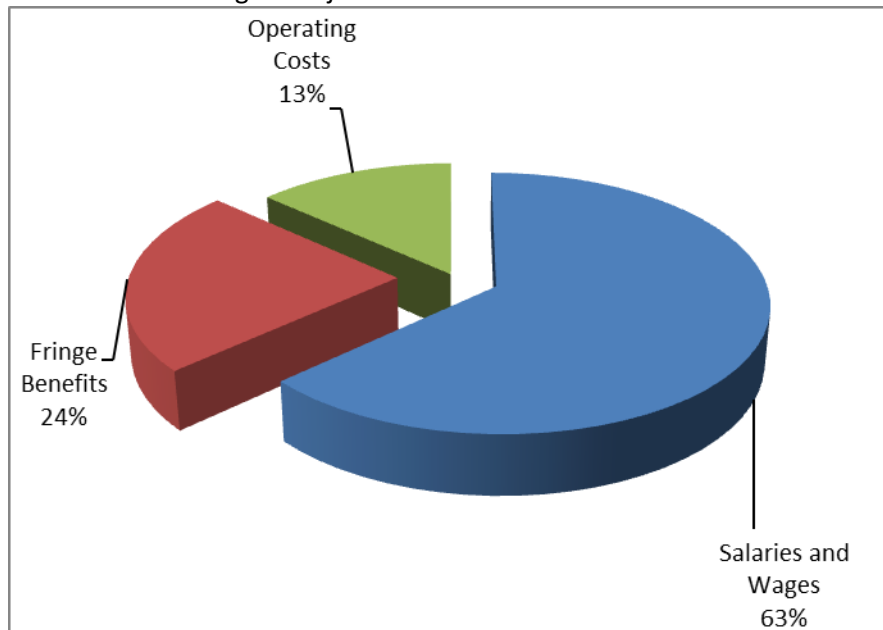
Our mission is to receive, process, and dispatch appropriate emergency response agencies to all 911 calls for emergency services in Moore County.

Expenditures	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Salaries and Wages	681,202	672,143	687,515	2.3%
Fringe Benefits	241,980	249,921	254,374	1.8%
Operating Costs	132,735	144,402	145,572	0.8%
Capital Outlay		-	-	0.0%
Total	1,055,917	1,066,466	1,087,461	2.0%

Personnel	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	15	15	15	0.0%

Performance Measures	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Goal
Dispatch all 911 Calls w/in 90 Seconds	169	90	95	90
Provide Complete/Accurate EMD Instruct	98%	98%	98%	98%
Provide Complete/Accurate EFD Instruct	97%	99.5%	98%	98%
Answer 911 Calls w/in 10 Seconds	99%	99%	99%	99%

The E-911 communications budget shows a slight increase from fiscal year 2017-18 as compared to fiscal year 2018-19 due to the cost of living 2% adjustment received in FY18.



Solid Waste



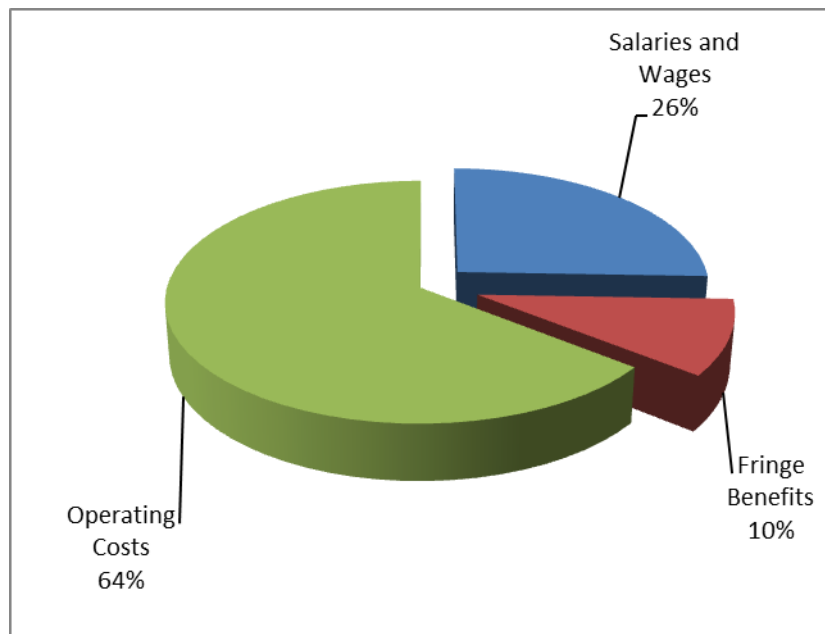
The mission of the Solid Waste division is to protect the environment and Moore County citizens through a convenient, highly organized and efficient system of solid waste recycling, collection and disposal services.

Expenditures	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Salaries and Wages	563,443	563,751	570,236	1.2%
Fringe Benefits	228,136	224,587	224,070	-0.2%
Operating Costs	1,333,190	1,389,099	1,437,201	3.5%
Capital Outlay	-	-	-	0.0%
Total	2,124,769	2,177,437	2,231,507	2.5%

Personnel	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	9	9	9	0.0%

Performance Measures	2015-16 Actual	2016-2017 Actual	2017-2018 Estimated	2018-19 Goal
Achieve "Good" or "Very Good" on Survey	90%	97%	95%	97%
% Increase in Recyclables	5%	8%	10%	10%
Lost Time Accidents	1	1	Zero	Zero

The Solid Waste budget is increased in operating costs due to equipment needs in FY19.





Planning and Community Development

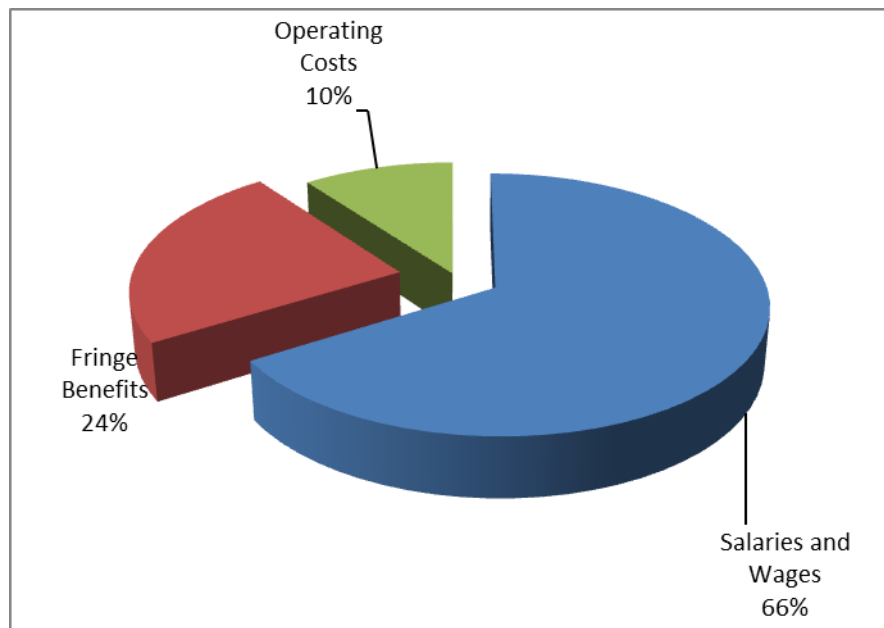
The mission of the Planning and Community Development Department (P&CD) is to protect the rights, health, safety and general welfare of the citizens of Moore County by the prudent enforcement of the zoning, subdivision, road naming and State Building Code. The department also provides Community Development services in order to improve the quality of life for Moore County residents.

Expenditures	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Salaries and Wages	612,484	563,807	570,774	1.2%
Fringe Benefits	209,804	199,037	203,710	2.3%
Operating Costs	64,115	85,463	88,287	3.3%
Capital Outlay				0.0%
Total	886,403	848,307	862,771	1.7%

Personnel	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	12.0	10.5	10.7	1.6%

Performance Measures	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Goal
Review Subdivision Plats w/in 3 days	98%	95%	95%	95%
% of Survey Responses Strongly Positive	90%	90%	90%	90%
Serve at Least 10 People With Housing Asst.	28	19	19	19
Inspections per Inspector per Week	41	40	40	40

The Planning and Community Development Budget is funded with a slight increase in FY18/19 as compared to FY17/18.





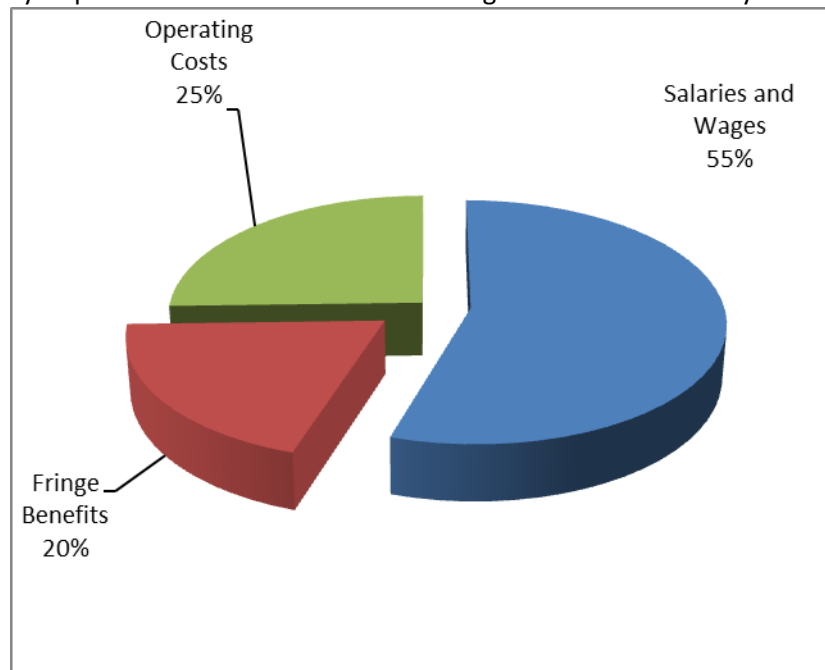
The mission of Moore County GIS is to establish a foundation of geographic information to support community decision-making. GIS provides the technological vision and leadership to deploy appropriate spatial technologies that will contribute towards an enriched community. GIS supports the operations of local government wherever spatial technology can contribute towards increased efficiencies, increased effectiveness, and reduced costs.

Expenditures	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Salaries and Wages	161,166	163,715	157,916	-3.5%
Fringe Benefits	56,053	56,960	56,697	-0.5%
Operating Costs	65,029	75,148	73,193	-2.6%
Capital Outlay				0.0%
Total	282,248	295,823	287,806	-2.7%

Personnel	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	3	3	3	0.0%

Performance Measures	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Goal
Complete Citizen Map & Analysis Requests 48 hrs	90%	90%	90%	90%
Respond to Addressing Requests in 24 hrs	97%	95%	95%	95%
Provide Uninterrupted GIS Web Service	95%	95%	95%	95%
Provide Daily Updates to GIS Customers	100%	100%	100%	100%

This department has remained relatively flat as compared to FY17/18 budget process and has recently added the ability to perform water and sewer modeling as well as Pictometry and Oblique Imagery.





Cooperative Extension

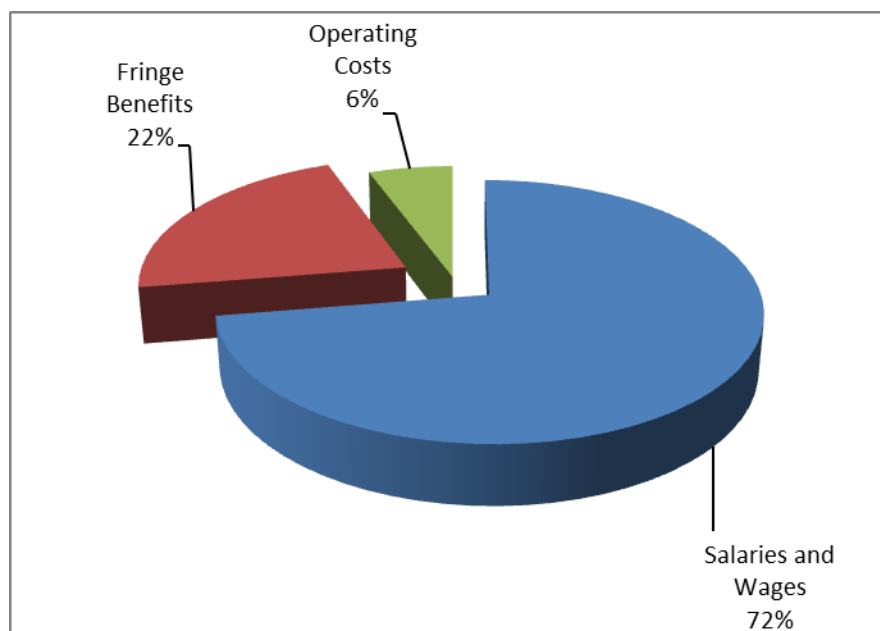
North Carolina Cooperative Extension Service is an educational partnership helping people put research-based knowledge to work for economic prosperity, environmental stewardship and an improved quality of life.

Expenditures	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Salaries and Wages	136,501	188,431	190,816	1.3%
Fringe Benefits	44,084	56,930	57,460	0.9%
Operating Costs	6,326	17,312	15,052	-13.1%
Capital Outlay				0.0%
Total	186,911	262,673	263,328	0.2%

Personnel	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	6	6	6	0.0%

Performance Measures	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Goal
% of Family and Consumer Science Education Participants Adopting Practices	81%	60%	80%	80%
% of Livestock and Forage Producers Adopting Management Practices	70%	70%	70%	70%
% of 4-H Participants Showing Improvements in school, leadership, etc.	85%	85%	85%	85%
% of Pesticide Applicators Receiving Recertification Training	97.9%	85.0%	95%	95%

The Cooperative Extension Department had a slight decrease in operating costs for FY19 over FY18.



Soil and Water Conservation District



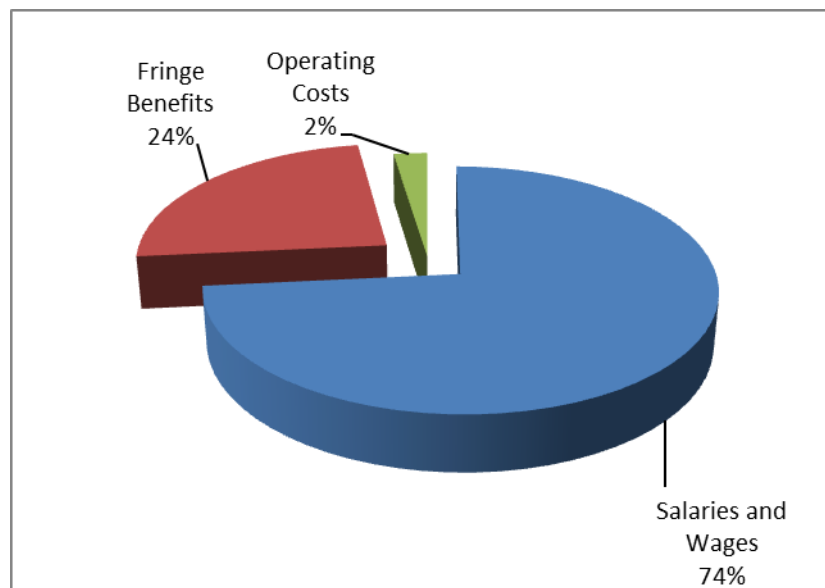
The mission of the Soil and Water Conservation District is to preserve the natural resources for all land users in Moore County by providing technical, education and financial assistance.

Expenditures	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Salaries and Wages	161,006	160,916	163,494	1.6%
Fringe Benefits	52,629	52,797	53,596	1.5%
Operating Costs	5,230	5,924	5,424	-8.4%
Capital Outlay				0.0%
Total	218,865	219,637	222,514	1.3%

Personnel	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	3	3	3	0.0%

Performance Measures	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Goal
Acres Drilled by District Drillers	2,200	2,000	1,600	1,600
# of Participants in Conservation Ed Prgms.	1,000	1,000	1,000	1,000
% of Fed/State Cost Share Dollars Used	99.5%	99.7%	99.5%	100%
# Acres Utilizing Best Mngt. Practices	5,000	5,000	5,000	5,000

The Soil and Water Conservation District has an increase of 1.3% over FY17/18 in salary and wage costs and associated fringe benefits.





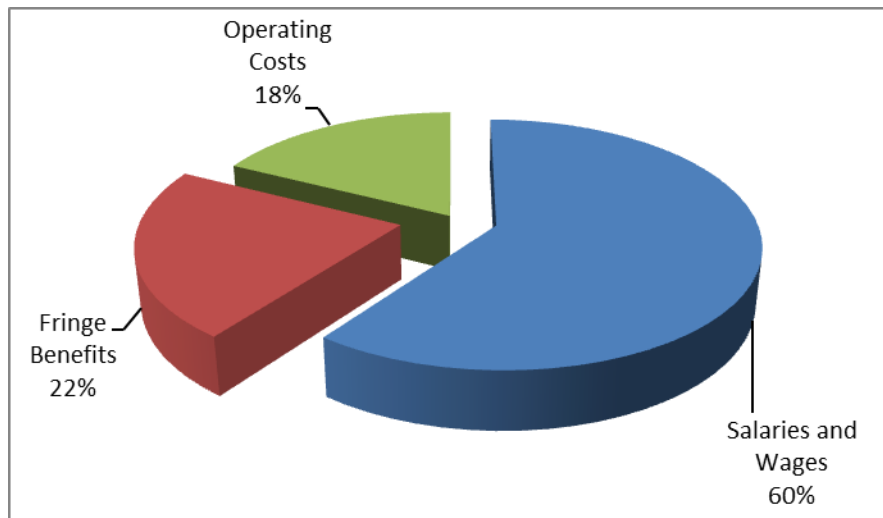
Health Department

The mission of the Moore County Health Department is to promote health through prevention and to control disease and injury.

Expenditures	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Salaries and Wages	2,079,410	2,268,314	2,401,950	5.9%
Fringe Benefits	784,403	829,095	885,316	6.8%
Operating Costs	529,079	666,629	702,488	5.4%
Capital Outlay	-	-	-	0.0%
Total	3,392,892	3,764,038	3,989,754	6.0%

Personnel	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	46.5	47.5	49.5	4.2%

The Health Department's increase is due to two additional positions being added in Care Management and the WIC (Women, Infant, Children) departments.



Social Services



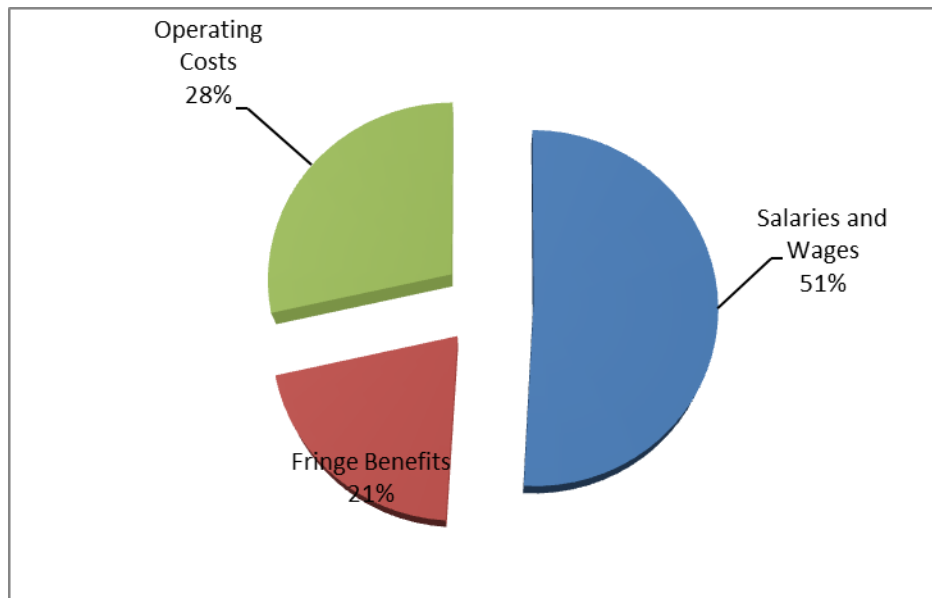
The mission of the Moore County Department of Social Services is to promote quality of life, dignity, and respect for all citizens of Moore County through excellence in social and economic service provision, community education and resource development.

Expenditures	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Salaries and Wages	3,807,494	4,073,630	4,326,544	6.2%
Fringe Benefits	1,392,504	1,569,825	1,747,590	11.3%
Operating Costs	4,445,774	5,049,477	2,421,120	-52.1%
Capital Outlay				0.0%
Total	9,645,772	10,692,932	8,495,254	-20.6%

Personnel	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	101	104.5	108.5	3.8%

Performance Measures	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Goal
% of CPS Responses Complete by Mandate	99%	99%	100%	100%
% of APS Responses Complete by Mandate	100%	100%	100%	100%
% of Inc. Main. Applic. Complete by Mand.	100%	100%	97%	97%
Maintain less than 12% Turnover	18%	21%	20%	12%

The Social Services Department has an increase in salaries and fringe benefits with the addition of 4 positions in FY19 in the social work area.





Child Support

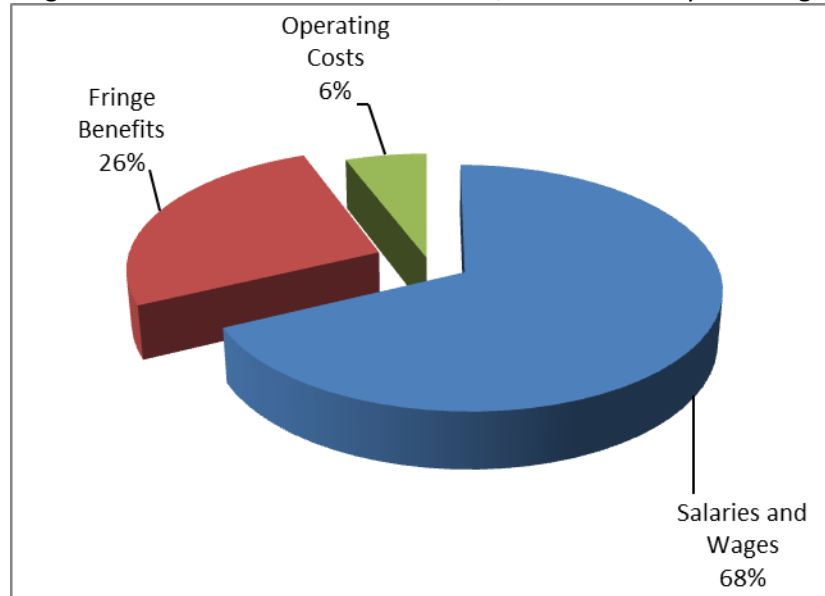
Professionally and timely establish and enforce Child Support orders to ensure that the children we serve are financially supported.

Expenditures	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Salaries and Wages	424,024	476,610	481,928	1.1%
Fringe Benefits	160,441	184,406	186,549	1.2%
Operating Costs	27,844	41,217	43,785	6.2%
Capital Outlay				0.0%
Total	612,309	702,233	712,262	1.4%

Personnel	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	11	11	11	0.0%

Performance Measures	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Goal
Increase Collections by 1% Annually	0%	0%	1%	1%
Increase Annual Collection Rate by 1%	-1%	-1%	1%	1%
% of Cases with Child Support Orders Est.	90%	90%	90%	90%
% of Cases with Arrears Making Some Pay.	71%	71%	71%	71%

The Child Support budget has an increase of 5.4% from FY16/17 due to salary and fringe benefits.



Veteran Services



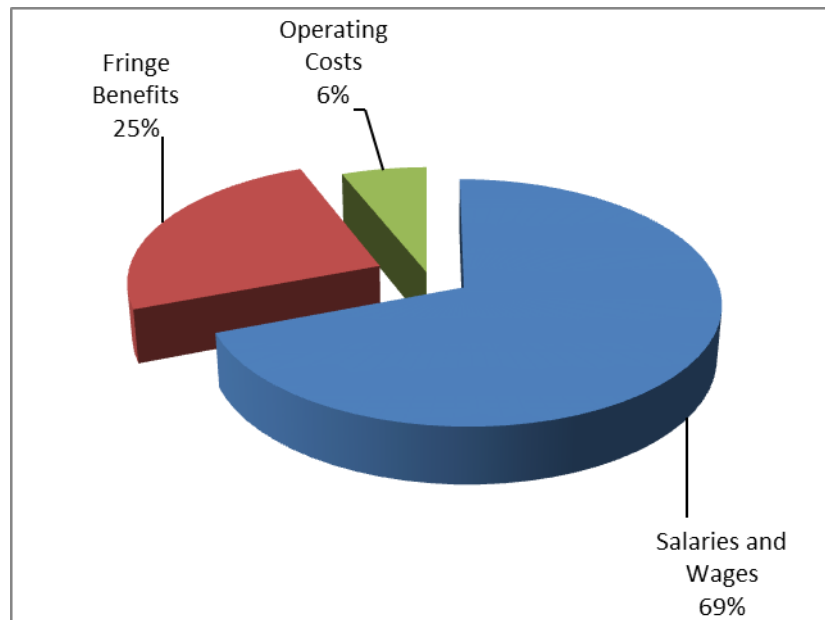
The mission of Veteran Services is to act as an advocate for and provide counseling and assistance to veterans, their dependents, and their survivors, relative to federal, state and local benefit programs based upon military service.

Expenditures	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Salaries and Wages	119,758	118,045	139,253	18.0%
Fringe Benefits	46,392	47,055	49,730	5.7%
Operating Costs	9,438	10,358	12,308	18.8%
Capital Outlay				0.0%
Total	175,588	175,458	201,291	14.7%

Personnel	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	3	3	3	0.0%

Performance Measures	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Goal
% Inquiries Responded to w/in 1 Day	100%	100%	100%	100%
% Increase of Outreach to Veterans	15%	15%	20%	5%
% of Claims Submitted with No Errors	100%	100%	100%	100%
Maintain Min. Caseload of 120 clients Each	100%	100%	100%	100%

The Veterans Services budget has increase in salary and operating costs for FY18/19 due to the high volume of clients.





Aging

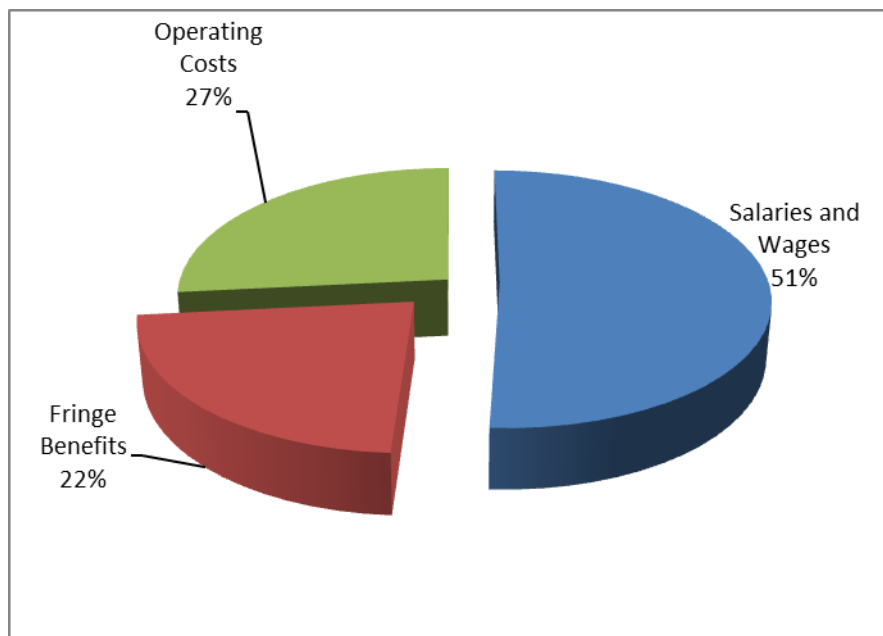
The mission of the Moore County Department of Aging is to provide services that promote the well-being of older adults.

Expenditures	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Salaries and Wages	666,071	658,642	700,309	6.3%
Fringe Benefits	299,931	305,011	310,363	1.8%
Operating Costs	350,071	391,177	365,766	-6.5%
Capital Outlay				0.0%
Total	1,316,073	1,354,830	1,376,438	1.6%

Personnel	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	20.5	20.5	20.5	0.0%

Performance Measures	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Goal
Maintain Low Congregate Meal Over Order	.84%	0.84%	2%	2%
Customer Satisfaction of "Very Satisfied"	79%	89%	90%	90%

The Aging Department budget has a slight increase from FY17/18.



Library



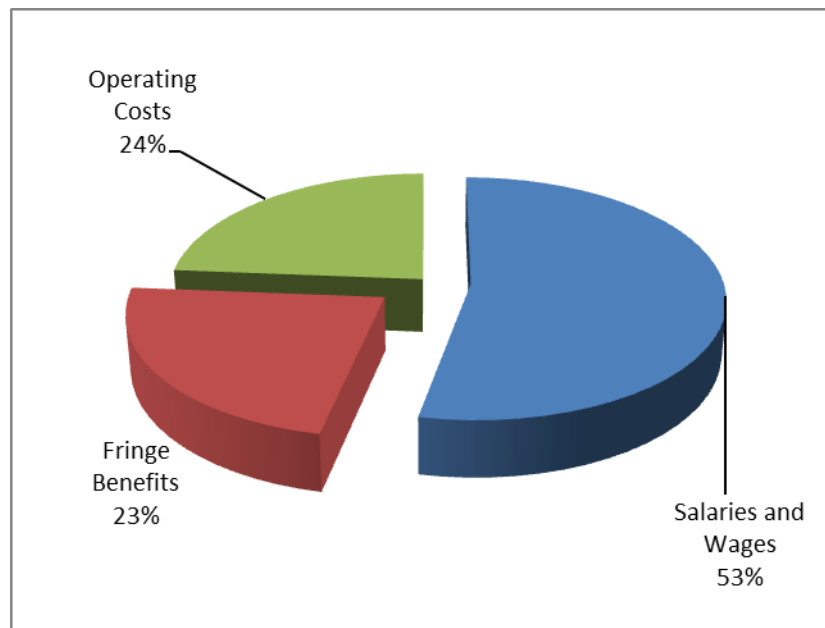
The mission of the Moore County Library is to provide visibility and accessibility to library resources for a rural area through cooperative efforts.

Expenditures	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Salaries and Wages	306,696	312,109	315,584	1.1%
Fringe Benefits	127,943	130,204	136,186	4.6%
Operating Costs	120,336	180,872	140,814	-22.1%
Capital Outlay				0.0%
Total	554,975	623,185	592,584	-4.9%

Personnel	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	9	9	9	0.0%

Performance Measures	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Goal
# of Registered Users	26,826	28,376	28,500	28,500
Circulation of Materials	178,275	188,786	190,000	195,000
Reference Transactions	69,778	72,726	75,000	77,000
Program Attendance	6,057	6,173	6,500	6,500

The Library's budget includes funds for Library books and other materials for patrons.





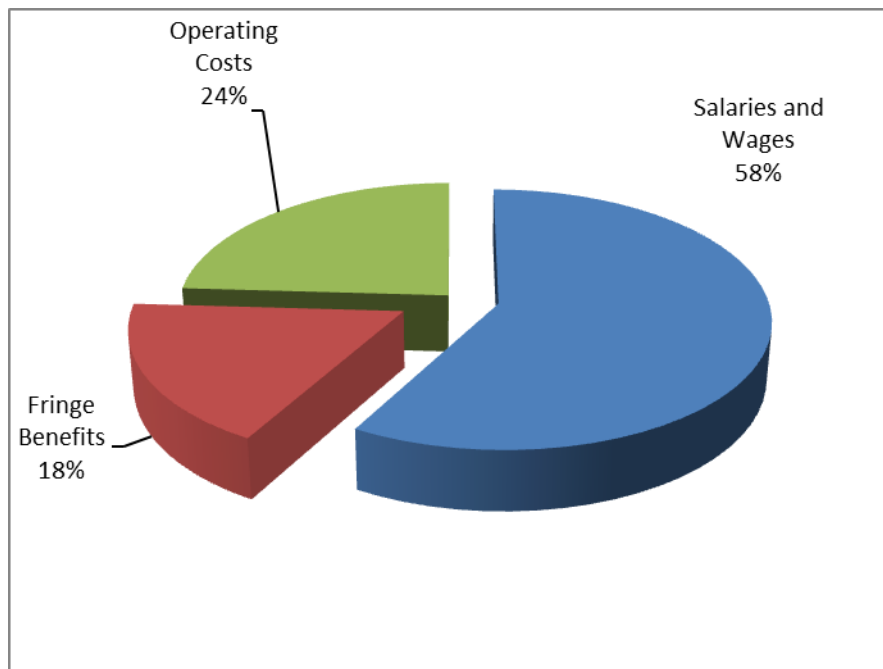
Parks and Recreation

The mission of the Moore County Parks & Recreation Department is to provide leisure services to the residents of Moore County with first priority to youth and senior citizens.

Expenditures	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Salaries and Wages	298,463	351,349	355,656	1.2%
Fringe Benefits	101,380	107,295	108,630	1.2%
Operating Costs	117,542	149,308	147,308	-1.3%
Capital Outlay				0.0%
Total	517,385	607,952	611,594	0.6%

Personnel	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	5.0	5.0	5.0	0.0%

Performance Measures	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Goal
% Increase in Youth Participants	2.1%	1.9%	1.8%	2%
% of Adult Participants Maintained	13.4%	12%	10%	10%
% Increase in Senior Participants	4.6%	2.5%	2.3%	3%
% Increase in Revenue at Hillcrest Park	1.4%	1.0%	2.0%	2.5%



Information Technology

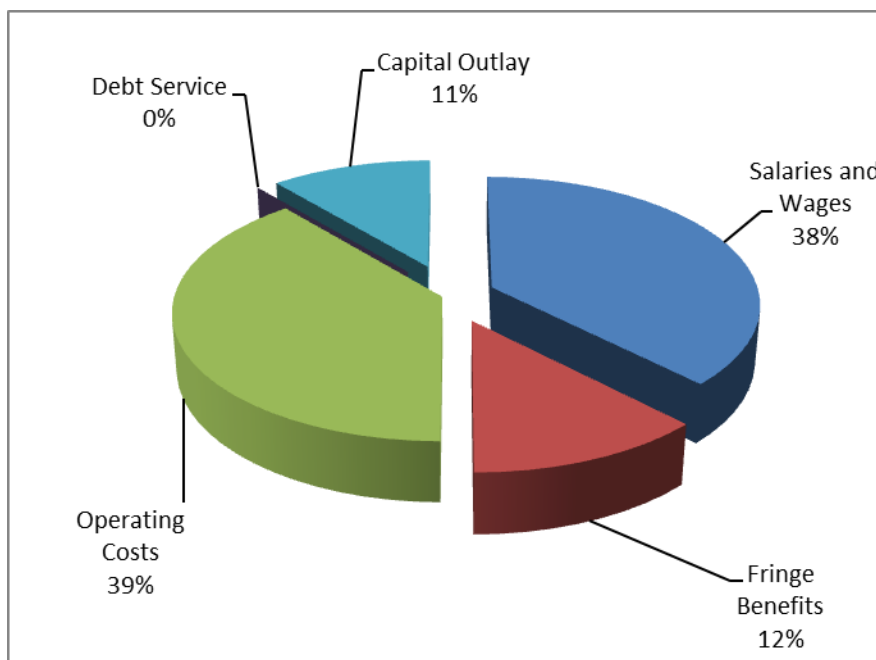


The mission of the Information Technology Department is to support Moore County Government's investment in technology as a means to enhance delivery of services to citizens and to provide convenient, reliable and efficient access to electronic governmental services.

Expenditures	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Salaries and Wages	600,122	587,012	658,607	12%
Fringe Benefits	191,578	195,998	218,376	11%
Operating Costs	624,973	677,788	680,416	0%
Debt Service	-	-	-	0%
Capital Outlay	216,991	111,000	194,707	75%
Total	1,633,664	1,571,798	1,752,106	11%

Personnel	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	12.0	12.0	12.0	0.0%

Performance Measures	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Goal
Wk Ord Supp Serv Requests Responded in same week	96%	95%	95%	95%
Enterprise systems uptime during regular wk hours	98%	99%	97%	97%
Website Updates completed within SLA	100%	100%	97%	97%
Percent of Servers with Security Updates	99%	100%	99%	99%





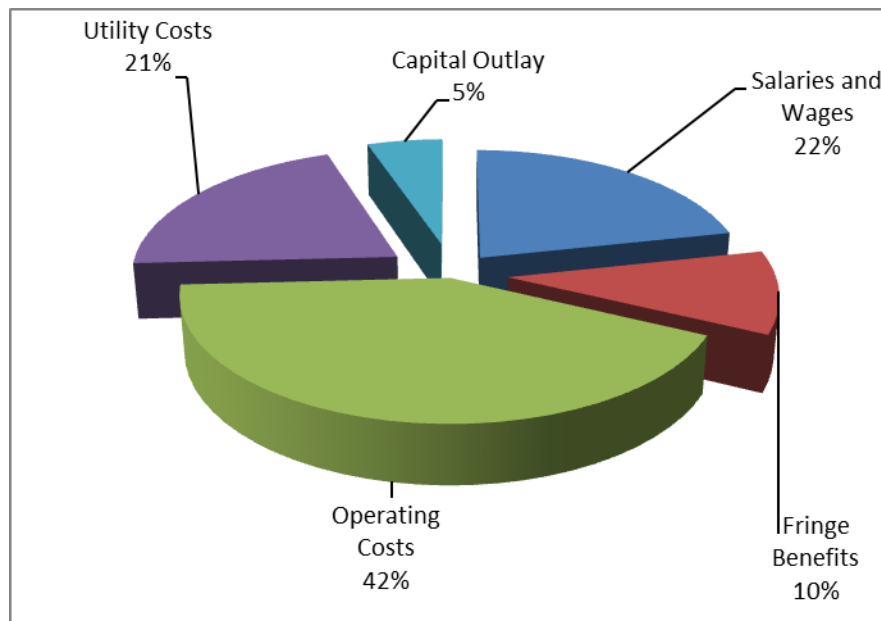
Property Management

The Property Management Department's mission is to provide a prompt and efficient system of maintenance and cleanliness for County facilities and vehicles.

Expenditures	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Salaries and Wages	917,534	943,999	949,225	0.6%
Fringe Benefits	431,400	444,657	457,362	2.9%
Operating Costs	1,557,484	1,823,726	1,847,727	1.3%
Utility Costs	787,061	870,750	902,500	3.6%
Capital Outlay	941,218	230,547	230,547	0.0%
Total	4,634,697	4,313,679	4,387,361	1.7%

Personnel	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	27	27	27	0.0%

Performance Measures	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Goal
Safety work orders addressed w/l 48 hours of receipt	92%	93%	95%	95%
Work orders completed w/l five (5) days	86%	88%	90%	90%
Customer Satisfaction on custodial services	97%	92%	95%	95%
Complete routine vehicle maint at 5,000 mile intervals	92%	93%	95%	95%



Animal Operations



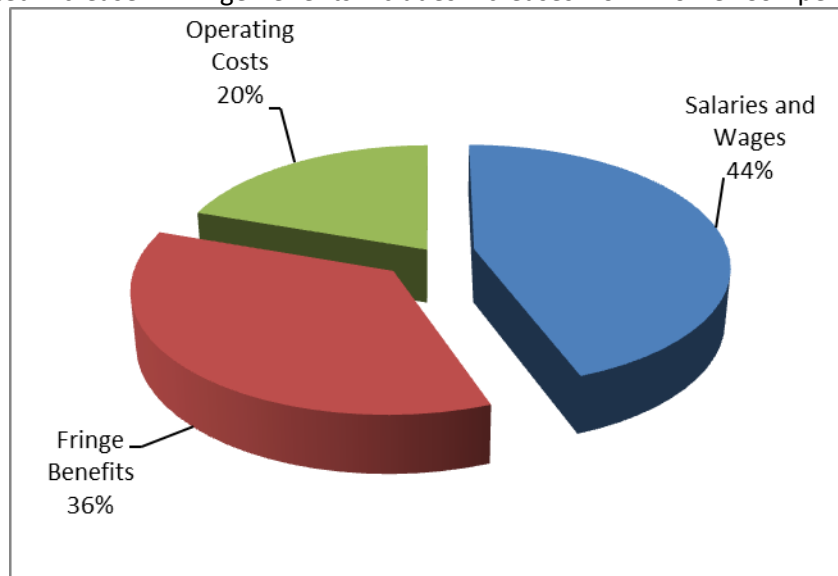
The mission of Animal Operations is to provide temporary shelter for the County's overpopulation of stray companion animals, to promote pet placement programs and education regarding pet responsibility, and to enforce State and County animal laws.

Expenditures	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Salaries and Wages	399,882	383,894	407,251	6.1%
Fringe Benefits	273,267	430,207	329,613	-23.4%
Operating Costs	190,601	175,050	180,981	3.4%
Capital Outlay				0.0%
Total	863,750	989,151	917,845	-7.2%

Personnel	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	12.5	11.5	11.5	0.0%

Performance Measures	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Goal
Respond to all calls within 24 hours	95%	95%	95%	95%
Minimum rabies canvasses per month	42	53	35	35
% of Bite Animals Quarantined	99%	100%	100%	100%

Animal Operations became a separate department in January 2013. They were previously included with the Health department operations. In the FY16/17 budget year Animal Services reports directly to the Sheriff's Office. The budgeted increase in Fringe Benefits includes increases from Worker Compensation Claims.





Other Expenditures

The following chart shows expenditures in the General Fund that go to outside agencies including Moore County Schools, Sandhills Community College, Mental Health, the courts, grants, debt, transfers and miscellaneous expenses.

Expenditures	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Education excluding Debt	33,689,640	32,808,942	35,062,262	6.9%
Mental Health	398,235	350,890	256,202	-27.0%
Courts	8,108	8,000	8,000	0.0%
Grants & Non-Profits	490,891	394,083	397,642	0.9%
Longevity/Undistributed Salaries	-	740,141	1,619,959	118.9%
Transfers	3,594,049	387,839	3,234,049	0.0%
Debt - Principal & Interest	11,333,423	10,078,626	9,425,110	-6.5%
Total	49,514,346	44,768,521	50,003,224	11.7%

Education (excluding debt) makes up about 40% of the total general fund budget. This includes funding for Moore County Public Schools (K-12) and Sandhills Community College. Including debt Education makes up about % of the FY18/19 General Fund budget.

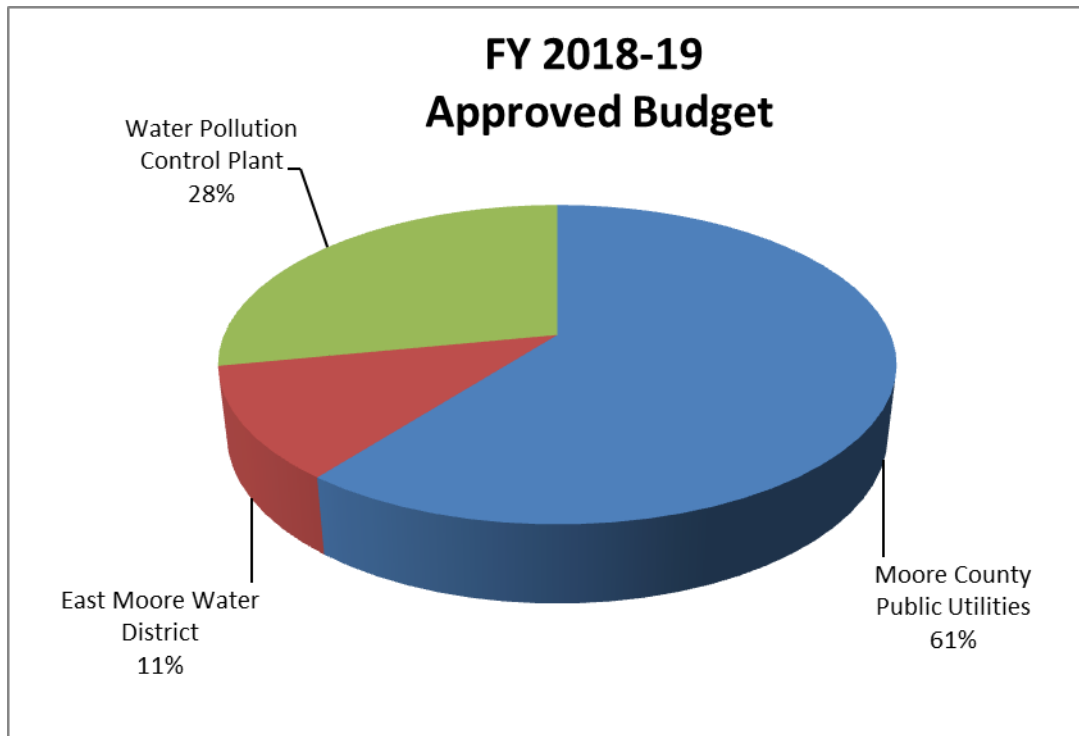
The increase of 6.9% for FY18/19 as compared to FY17/18 is due to increases in education funding current expense. The increase in undistributed salaries and annual longevity is due to a pay study that the county completed during FY18 with the implementation taking place in FY19, effective with the October 4, 2018 pay check for all employees. The pay study budget/funding is placed in a non-departmental department expense line item and will be distributed by budget transfer during the fiscal year to the departments that do not have lapsed salary at year end.

Enterprise Funds



The *Enterprise Funds* account for the departments that have sufficient revenue from fees to pay for the cost of service delivery. These funds include Moore County Public Utilities, East Moore Water District and the Water Pollution Control Plant.

The following pie chart shows the percentage breakdown of the budget by fund:





Enterprise Funds

The following is a presentation of revenues in the Enterprise Fund. It includes actual "audited" revenues received for FY 2015-16 and FY 2016-17, the original adopted budget for FY 2017-18, and the approved FY 2018-19 Budget. The percent change refers to the change from FY 2017-18 to FY 2018-19.

Enterprise Fund Revenues	FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Moore County Public Utilities	\$ 10,288,554	\$ 10,620,215	\$ 11,138,476	\$ 11,435,153	2.66%
East Moore Water District	\$ 1,944,319	\$ 1,710,420	\$ 2,013,500	\$ 2,147,650	6.66%
Water Pollution Control Plant	\$ 5,198,571	\$ 6,014,022	\$ 4,845,317	\$ 5,307,539	9.54%
Total	\$ 17,431,444	\$ 18,344,657	\$ 17,997,293	\$ 18,890,342	4.96%

The following is a presentation of expenditures in the Enterprise Fund. It includes actual "audited" spending for FY 2015-16 and FY 2016-17, the original adopted budget for FY 2017-18, and the approved FY 2018-19 Budget. The percent change refers to the change from FY 2017-18 to FY 2018-19.

Enterprise Fund Expenditures	FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Moore County Public Utilities	\$ 11,397,327	\$ 11,456,261	\$ 11,138,476	\$ 11,435,153	2.66%
East Moore Water District	\$ 2,146,269	\$ 2,546,394	\$ 2,013,500	\$ 2,147,650	6.66%
Water Pollution Control Plant	\$ 4,619,238	\$ 4,780,638	\$ 4,845,317	\$ 5,307,539	9.54%
Total	\$ 18,162,834	\$ 18,783,293	\$ 17,997,293	\$ 18,890,342	4.96%

Moore County Public Utilities

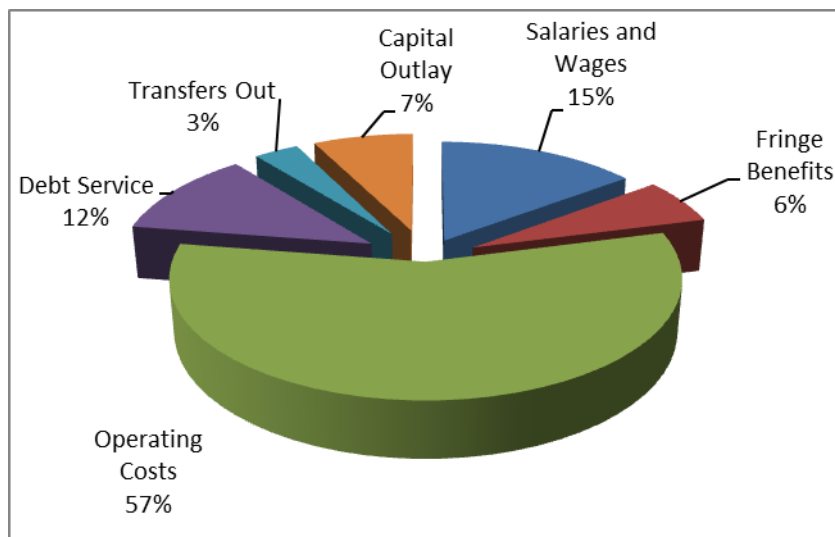


This fund accounts for water services provided by the County of Moore. The utility fund structure is designed to produce sufficient revenues to cover all operating expenses including debt service and maintenance.

Expenditures	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Salaries and Wages	1,648,417	1,677,820	1,691,405	0.8%
Fringe Benefits	700,939	681,469	703,992	3.3%
Operating Costs	8,066,166	6,148,186	6,461,992	5.1%
Debt Service	606,501	1,348,659	1,341,858	0.0%
Transfers Out	266,049	369,342	380,946	0.0%
Capital Outlay	168,189	913,000	854,960	0.0%
Total	11,456,261	11,138,476	11,435,153	2.7%

Personnel	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	40	40	41	2.5%

Revenues	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Charges for Services	10,620,215	10,684,425	11,435,153	7.0%
Investment Earnings	-	-	-	100.0%
Miscellaneous	-	454,051	-	100.0%
Total	10,620,215	11,138,476	11,435,153	2.7%





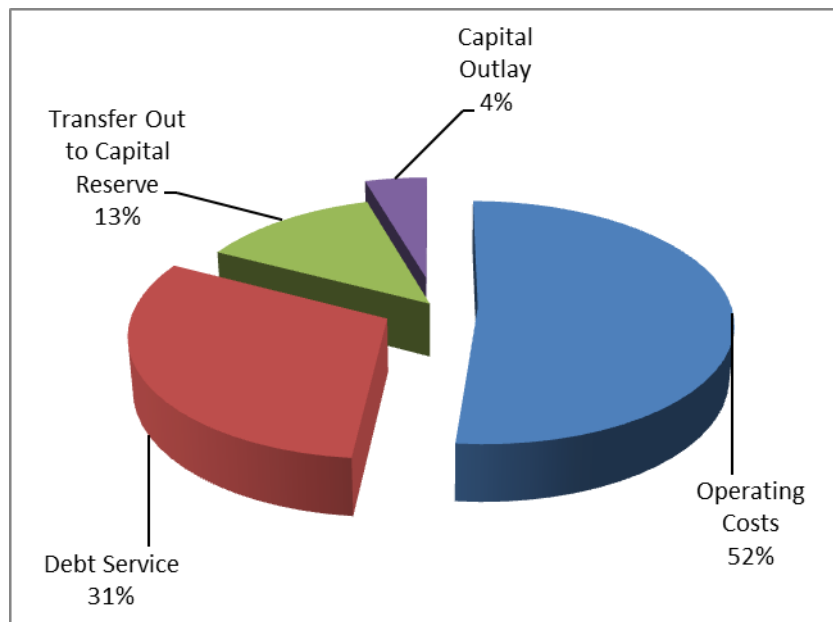
East Moore Water District

This fund was established by the County of Moore to provide water to a rural area utilizing USDA grants and loans.

Expenditures	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Operating Costs	1,938,322	1,104,211	1,107,587	0.3%
Debt Service	505,327	671,804	665,936	0.0%
Transfer Out to Capital Reserve	22,520	140,345	276,987	0.0%
Capital Outlay	80,225	97,140	97,140	0.0%
Total	2,546,394	2,013,500	2,147,650	6.7%

Personnel	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	-	-	-	0.0%

Revenues	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Charges for Services	1,710,420	2,013,500	2,147,650	6.7%
Transfer from EMWD Capital Fund	-	-	-	0.0%
Total	1,710,420	2,013,500	2,147,650	6.7%



Water Pollution Control Plant

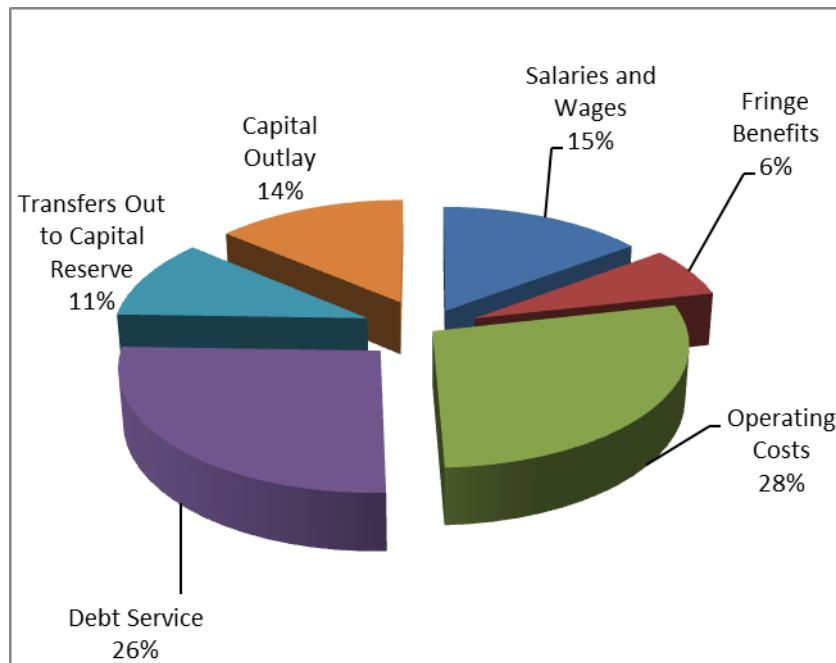


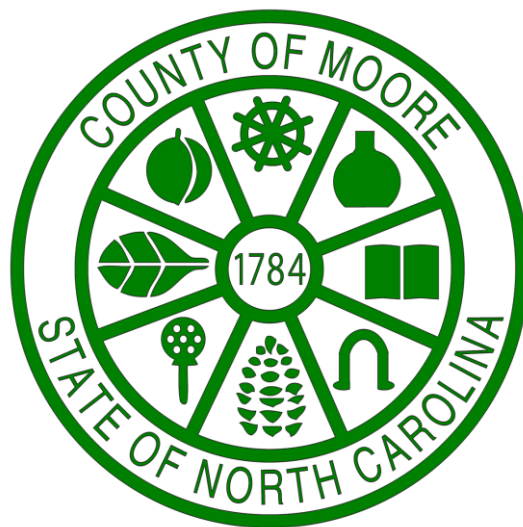
This fund accounts for the sewer services provided to the County of Moore. The utility structure is designed to produce sufficient revenues to cover all operating expenses including debt service and maintenance.

Expenditures	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Salaries and Wages	730,237	794,221	784,969	-1.2%
Fringe Benefits	417,633	350,021	354,699	1.3%
Operating Costs	2,971,541	1,461,318	1,480,421	1.3%
Debt Service	373,751	1,409,656	1,387,456	0.0%
Transfers Out to Capital Reserve	225,836	280,101	567,494	0.0%
Capital Outlay	61,640	550,000	732,500	33.2%
Total	4,780,638	4,845,317	5,307,539	9.5%

Personnel	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	19	19	19	0.0%

Revenues	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Charges for Services	5,292,235	4,845,317	5,307,539	9.5%
Investment Earnings	-	-	-	0.0%
Total	5,292,235	4,845,317	5,307,539	9.5%



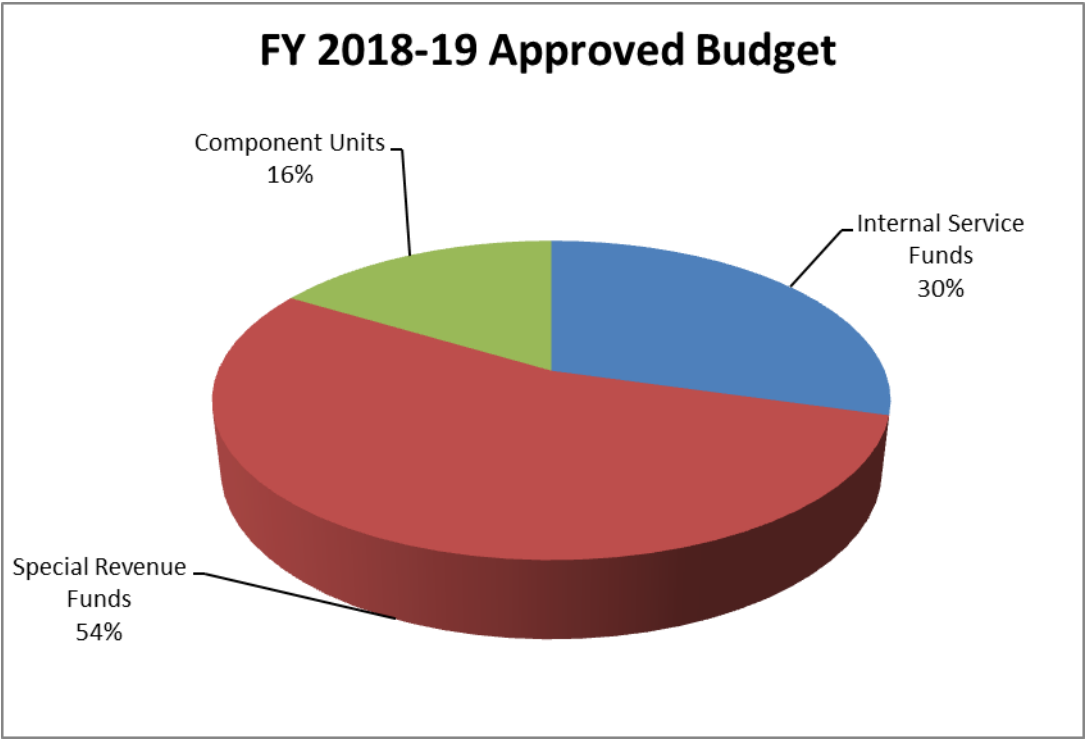


Other Funds



The *Other Funds* account for all other funds for the County of Moore. These funds include the internal service funds of Self Insurance. Other funds included here are the special revenue funds of Emergency Medical Service, E-911 Telephone, Transportation Service, Fire Districts and Soil and Water Conservation. The component unit funds of the Convention and Visitor’s Bureau and Airport are also included in this section.

The following is a chart that shows expenditures by the type of fund:





Other Funds

The following is a presentation of revenues in the Other Funds. It includes actual “audited” revenues received for FY 2015-16 and FY 2016-17, the original adopted budget for FY 2017-18, and the approved FY 2018-19 Budget. The percent change refers to the change from FY 2017-18 to FY 2018-19.

Other Fund Revenues	FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Internal Service Funds	\$ 8,304,365	\$ 8,024,446	\$ 8,171,255	\$ 8,338,676	2.05%
Special Revenue Funds	\$ 11,070,476	\$ 12,758,698	\$ 12,626,175	\$ 15,049,704	19.19%
Component Units	\$ 4,907,839	\$ 4,186,356	\$ 4,634,319	\$ 4,546,891	-1.89%
Total	\$ 24,282,680	\$ 24,969,500	\$ 25,431,749	\$ 27,935,271	9.84%

The following is a presentation of expenditures in the Other Funds. It includes actual “audited” spending for FY 2015-16 and FY 2016-17, the original adopted budget for FY 2017-18, and the approved FY 2018-19 Budget. The percent change refers to the change from FY 2017-18 to FY 2018-19.

Other Fund Expenditures	FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Approved	FY 2018-19 Approved	Percent Change
Internal Service Funds	\$ 8,146,855	\$ 7,345,339	\$ 8,171,255	\$ 8,338,676	2.05%
Special Revenue Funds	\$ 11,114,090	\$ 12,412,178	\$ 12,626,175	\$ 15,049,704	19.19%
Component Units	\$ 3,623,311	\$ 3,737,201	\$ 4,634,319	\$ 4,546,891	-1.89%
Total	\$ 22,884,256	\$ 23,494,718	\$ 25,431,749	\$ 27,935,271	9.84%

Risk Management

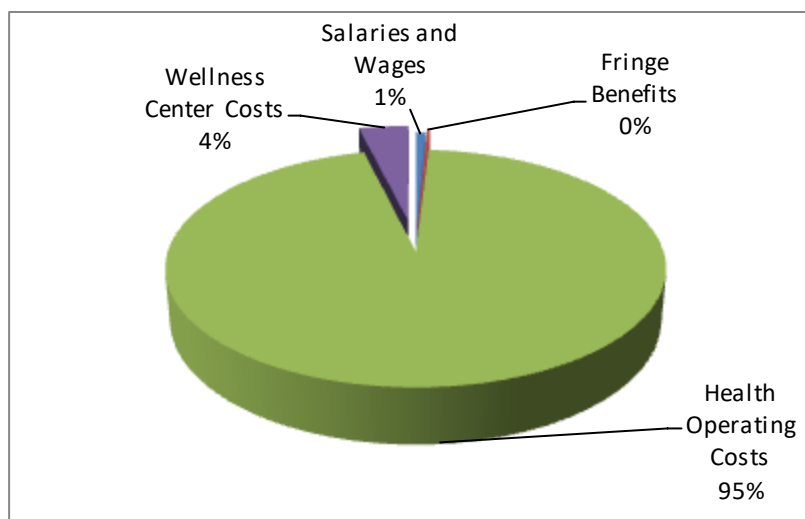


This fund was established to account for risk management operations, which includes all insurance activities and the employee wellness program.

Expenditures	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Salaries and Wages	60,356	60,236	60,539	0.5%
Fringe Benefits	19,241	19,169	19,850	3.6%
Health Operating Costs	7,977,047	7,773,713	7,940,150	2.1%
Wellness Center Costs	288,695	318,137	318,137	0.0%
Total	8,345,339	8,171,255	8,338,676	2.0%

Personnel	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	1	1	1	0.0%

Revenues	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Employer Contributions	5,174,715	5,443,200	5,661,600	4.0%
Non-employer Contributions	1,081,437	1,096,985	1,171,973	6.8%
Insurance Reimbursements	117,495	-	-	0.0%
Worker's Comp Premiums	349,762	349,762	349,762	0.0%
Worker's Comp Claims	613,645	633,409	435,534	0.0%
Liability & Property Insurance	218,881	218,881	218,881	0.0%
Life Insurance	114,479	125,482	132,789	5.8%
Unemployment Insurance	100,496	50,000	50,000	0.0%
Wellness Assessment	253,536	253,536	318,137	0.0%
Unemployment Insurance - NC	-	-	-	0.0%
Total	8,024,446	8,171,255	8,338,676	2.0%





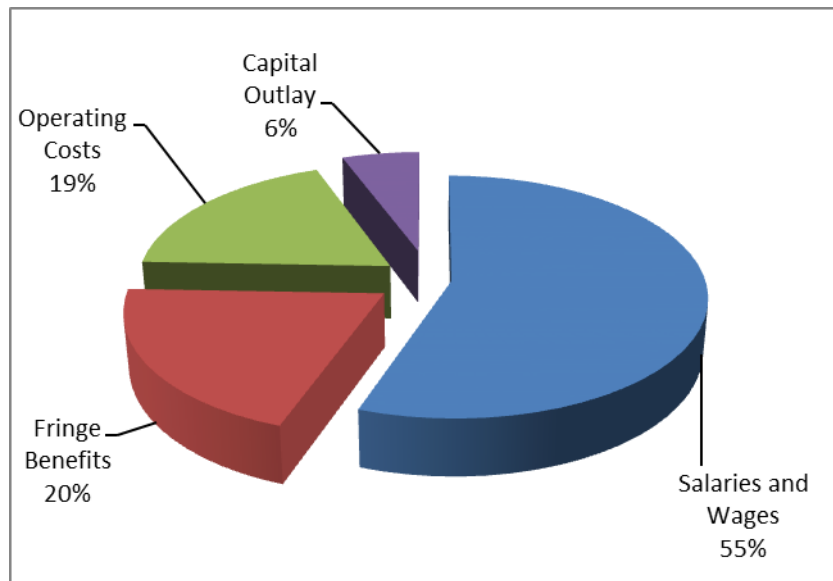
Emergency Medical Services

This fund is used to account for all County Emergency Medical services funded by the \$0.04 Advanced Life Support Tax.

Expenditures	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Salaries and Wages	3,450,869	3,703,478	4,698,804	26.9%
Fringe Benefits	1,346,809	1,422,822	1,713,933	20.5%
Operating Costs	1,443,246	1,464,009	1,587,274	8.4%
Capital Outlay	327,364	290,000	483,200	66.6%
Total	6,568,288	6,880,309	8,483,211	23.3%

Personnel	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	71.75	78.40	84.40	7.7%

Revenues	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Adv Life Support Tax	3,539,657	3,591,090	4,925,474	37.2%
EMS Consultant Insurance Reimb	2,996,980	2,942,219	2,982,219	1.4%
Medicaid Cost Reimbursements/Proceeds	348,860	347,000	352,318	1.5%
Capital Lease Proceeds	1,600	-	223,200	0.0%
Total	6,887,097	6,880,309	8,483,211	23.3%



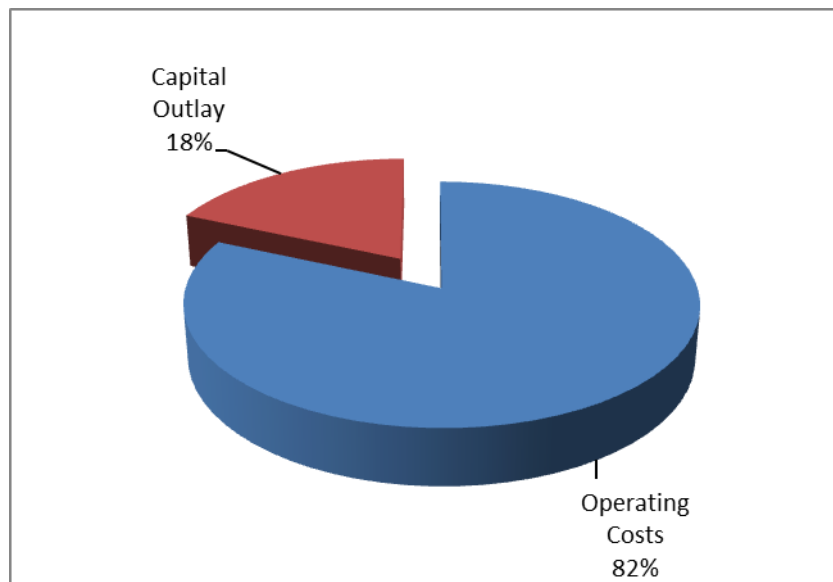
E-911



This fund accounts for all the funds the County receives from the E-911 surcharge on phone bills. The use of these funds is regulated by the State Statute.

Expenditures	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Operating Costs	538,907	305,184	337,284	10.5%
Capital Outlay	8,694	108,211	76,111	-29.7%
Total	547,601	413,395	413,395	0.0%
Personnel	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	-	-	-	0.0%

Revenues	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
E911 PSAP Revenues	536,949	413,395	413,395	0.0%
Interest Earned	8,867			0.0%
Appropriated Fund Balance		-	-	0.0%
Total	545,816	413,395	413,395	0.0%





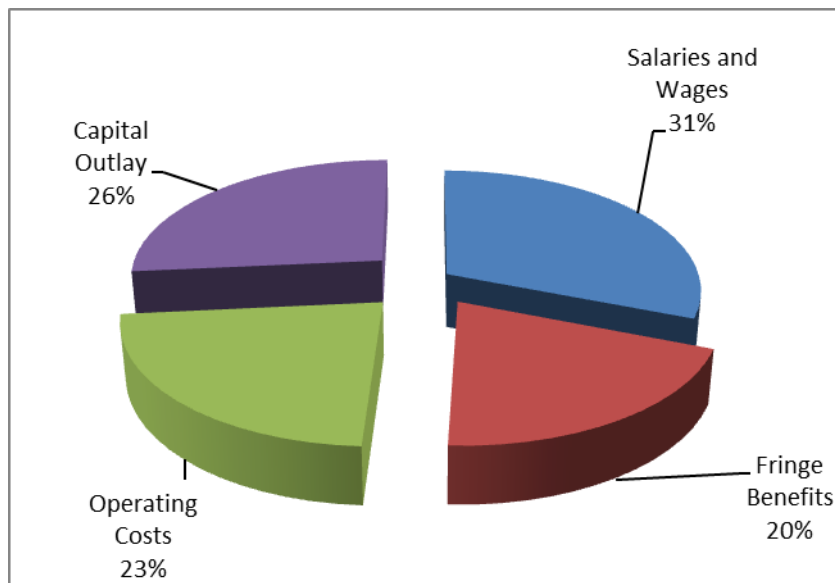
Transportation Services

This fund accounts for all the revenues and expenditures related to the Moore County Transportation Services division.

Expenditures	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Salaries and Wages	377,101	424,145	459,741	8.4%
Fringe Benefits	167,386	271,100	295,478	9.0%
Operating Costs	382,491	297,139	338,316	13.9%
Capital Outlay	65,124	25,000	394,148	1476.6%
Total	992,102	1,017,384	1,487,683	46.2%

Personnel	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	13.00	15.00	14.83	-1.1%

Revenues	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Charges for Services	534,664	592,508	634,506	7.1%
Sale of Assets	7,526	-	35,000	0.0%
Restricted Intergovernmental	471,719	424,876	818,177	92.6%
Total	1,013,909	1,017,384	1,487,683	46.2%



Soil and Water Conservation

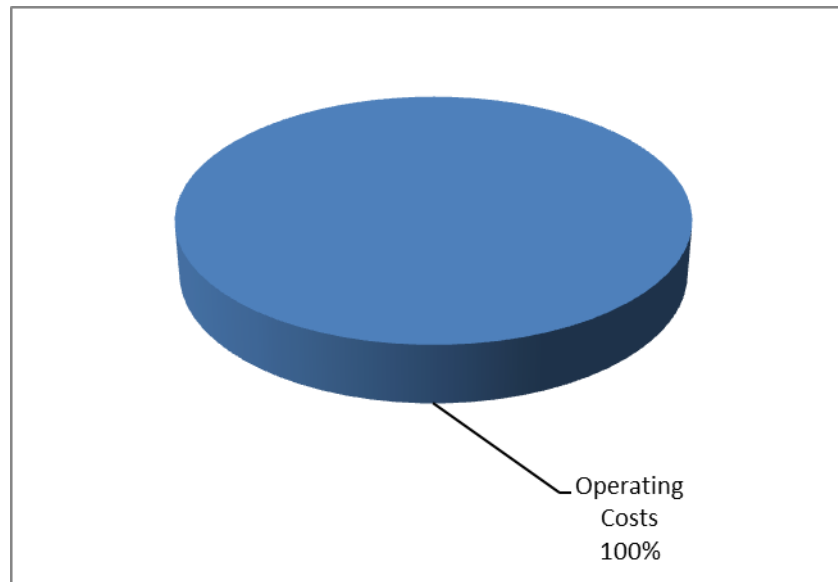


This fund accounts for the operational expenses of the Soil and Water Conservation Board. It includes revenues from charges for services and a matching State grant.

Expenditures	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Operating Costs	10,371	21,271	21,771	2.4%
Capital Outlay	-	-	-	0.0%
Total	10,371	21,271	21,771	2.4%

Personnel	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	-	-	-	0.0%

Revenues	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Charges for Services	14,296	21,271	18,171	-14.6%
Sale of Assets	164	-	-	0.0%
State Matching Grant	3,600	-	3,600	0.0%
Total	18,060	21,271	21,771	2.4%



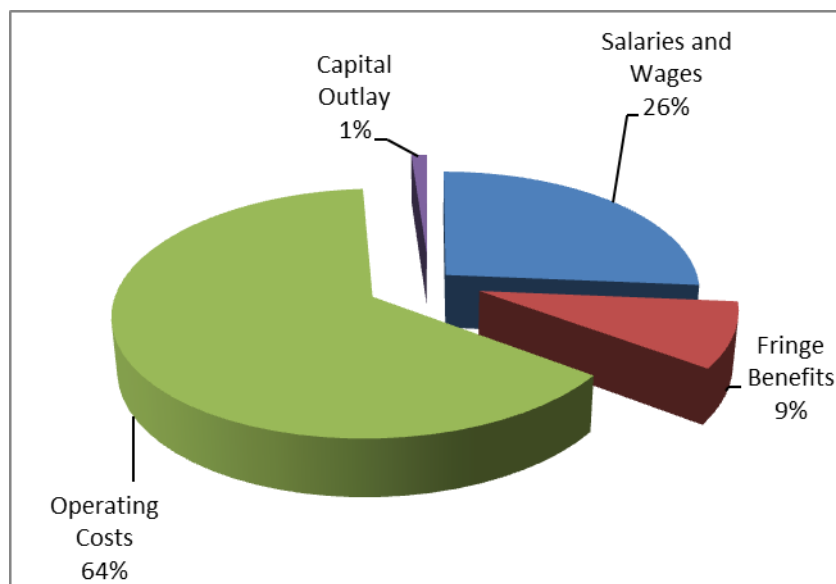


Convention and Visitor's Bureau

The Convention and Visitor's Bureau was created by the North Carolina General Assembly to provide governance of the hotel occupancy tax. Moore County maintains financial records on behalf of this component unit.

Expenditures	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Salaries and Wages	423,653	447,392	459,880	2.8%
Fringe Benefits	128,818	139,775	151,976	8.7%
Operating Costs	905,830	1,091,528	1,113,444	2.0%
Capital Outlay	6,025	18,000	20,000	11.1%
Total	1,464,326	1,696,695	1,745,300	2.9%
Personnel	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	6.5	6.5	6.5	0.0%

Revenues	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Occupancy Tax	1,553,668	1,553,635	1,604,393	3.3%
Appropriated Retained Earnings	-	27,000	25,000	-7.4%
Other Income	64,435	116,060	115,907	-0.1%
Total	1,618,103	1,696,695	1,745,300	2.9%



Airport Authority

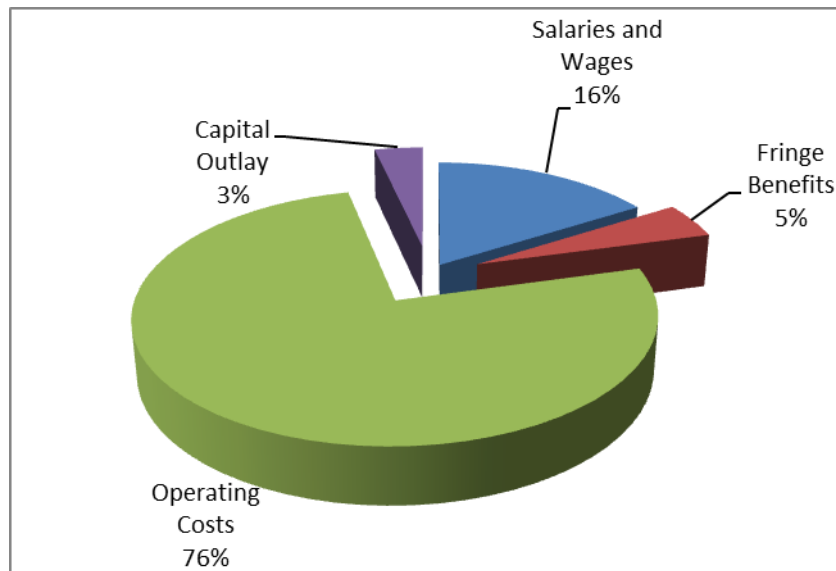


The Moore County Airport is owned by Moore County and governed by the Airport Authority. Moore County maintains financial records on behalf of this component unit.

Expenditures	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Salaries and Wages	559,855	486,852	450,778	-7.4%
Fringe Benefits	134,132	121,952	131,006	7.4%
Operating Costs	1,549,999	2,223,820	2,119,807	-4.7%
Capital Outlay	28,889	105,000	100,000	-4.8%
Total	2,272,875	2,937,624	2,801,591	-4.6%

Personnel	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Full Time Equivalent Positions	16.5	16.5	16.5	0.0%

Revenues	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Approved	Percent Change
Charges for Services	2,439,177	2,698,642	2,538,399	-5.9%
Interest	129,076	4,000	13,500	237.5%
Transfers In	-	-	-	#DIV/0!
Appropriated Retained Earnings	-	229,482	249,692	8.8%
Other	-	5,500	-	0.0%
Total	2,568,253	2,937,624	2,801,591	-4.6%





Performance Measures



This section will show the Moore County departments and their critical measures, goals and objectives. For more information please go to the county website at www.moorecountync.gov by clicking on the Budget and Departmental Performance Measures Link from the County home page for any year you may be requesting information. This link takes you to all budget and performance information by fiscal year.

As we continue to improve this section, more departments will be added. Currently Moore County is working with each department in the development on their internal as well as their countywide measures, goals and objectives.

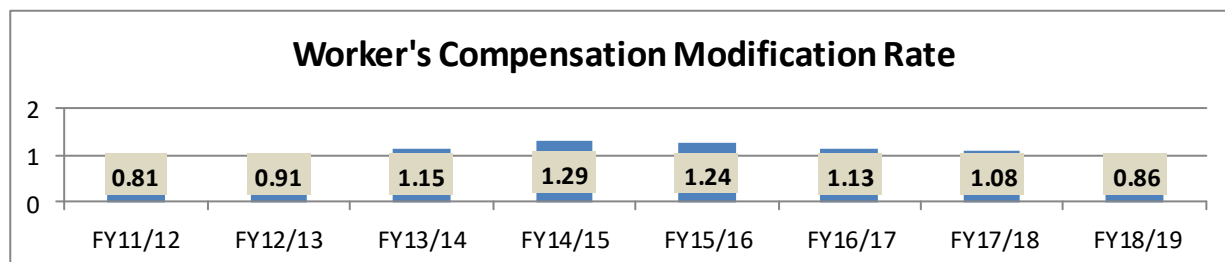
Countywide Measures, Goals and Objectives by Department

Human Resources

Objectives:

- To keep the employee turnover at 8 employees or below per fiscal year and maintain an efficient workforce at over 90%
- Worker's Compensation experience modifier rate to 1.08% or less with safety training for all employees

Human Resources Average per Fiscal Year						
Fiscal Year Average	Employee Target Funded FTE's	Filled Positions	Vacant Positions	Month Turnover	YTD Turnover	Employment Level
FY16	638.5	587.5	50.6	8.2	52.7	92.07%
FY17	635.5	596.5	38.6	7.6	49.7	93.89%
FY18	656.0	609.5	44.5	7.4	48.5	93.16%
TARGET						Greater than >90%



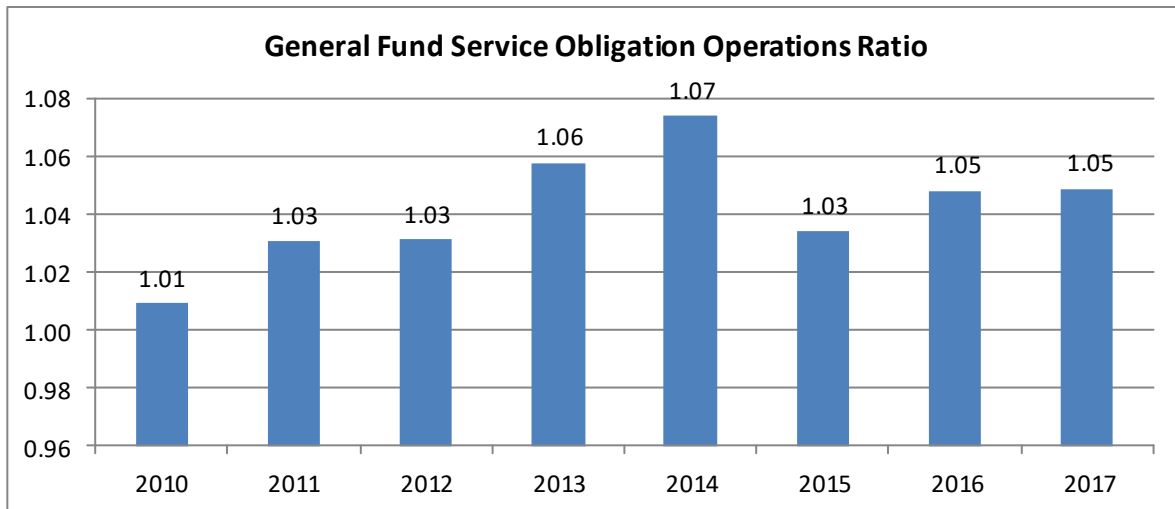
The Worker's Compensation Modifier Rate is defined as a numeric representation of a business's claims history and safety record as compared to other businesses in the same industry, within the same state. Moore County uses the North Carolina Association of County Commissioners Liability Pool for Insurance coverage for the Moore County Property and for Worker's Compensation Insurance. The County gives safety training to all employees annually to help keep the worker's compensation claims down and within the goal set by the department.



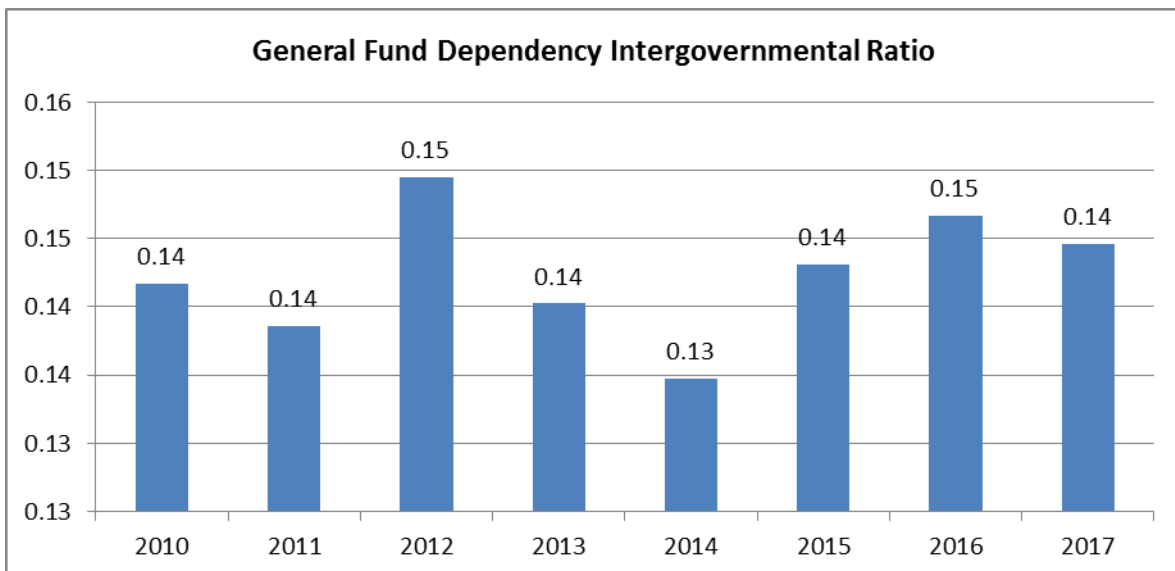
Performance Measures

Financial Services

Service Obligation measures whether or not a government's annual revenues were sufficient to pay for annual operations. The operations ratio is calculated as total revenues divided by total expenditures (plus transfers to debt service fund, if any). The goal is to remain above 1.0 or higher for service obligations.



Dependency measures the extent to which a government relies on other governments for resources. The intergovernmental ratio is calculated as total intergovernmental revenue divided by total revenue. The goal is to remain below .20 for dependency.

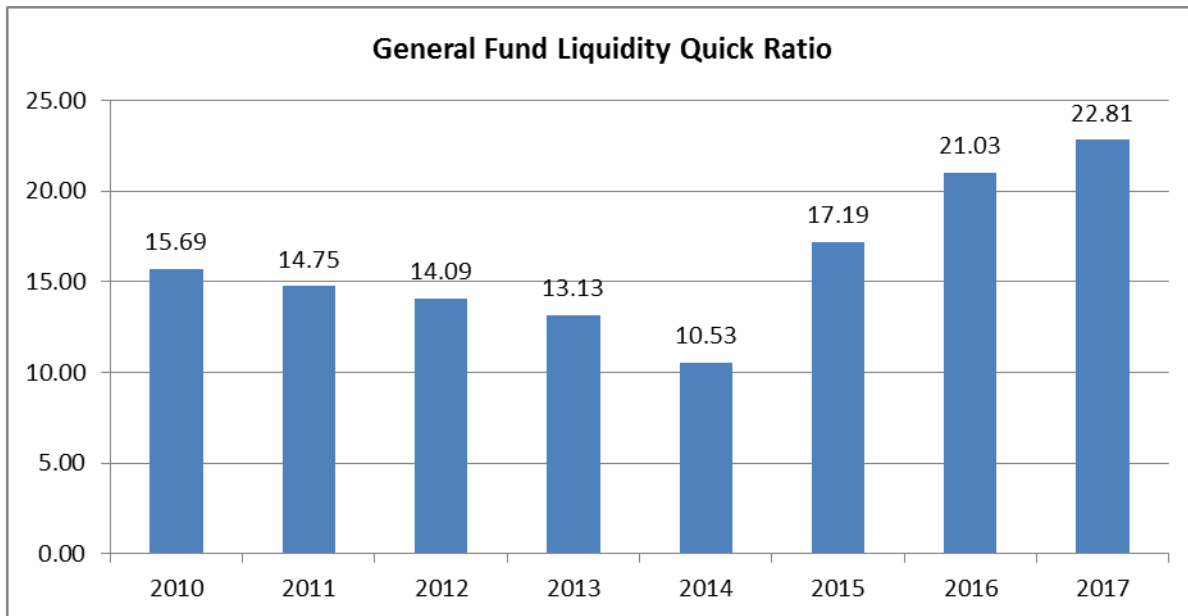


Performance Measures

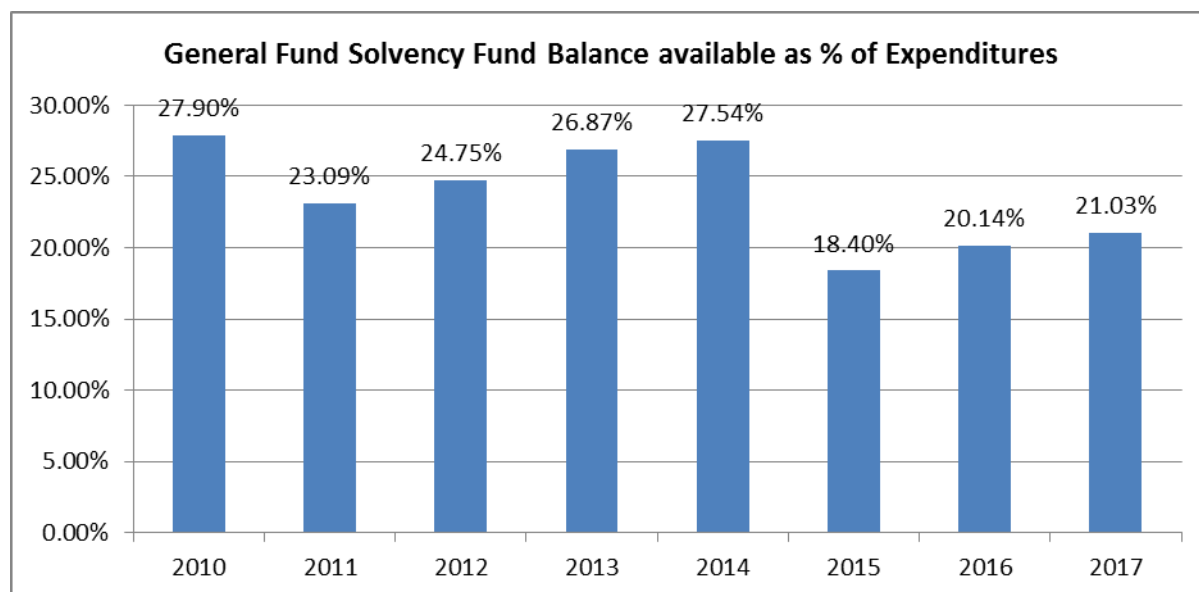


Financial Services , continued

Liquidity measures a government's ability to meet its short term obligations. The quick ratio is calculated as cash and investments divided by current liabilities. FY2015 started including Capital Reserve amounts per UNC School of Government. The goal is to remain above 15%.



Solvency measures a government's ability to meet long-term obligations. Fund balance as a % of expenditures is calculated as available fund balance as defined by the Local Government Commission divided by expenditures plus transfers out. The goal is to remain above 20%.





Performance Measures

Elections

Objective and Goal:

1. To increase the number of registered voters in Moore County by holding information sessions each year. Currently the goal is to hold two informational sessions per year and Moore County Board of Elections met their goal each year.

Elections - Registration Totals					
Fiscal Year Start	Total All Voters	# of Democrat	# of Republican	# of Unaffiliated	# of Libertarian
July 1, 2014	63,580	17,809	26,252	19,243	276
July 1, 2015	61,665	16,865	25,489	19,031	280
July 1, 2016	63,683	16,736	26,130	20,542	275
July 1, 2017	65,276	16,485	26,731	21,730	330
July 1, 2018	66,990	16,413	27,204	23,032	341

Tax

Objective and Goal:

To maintain a property tax collection rate of 99% or better. The chart below makes a comparison by month within each fiscal year so tax can measure each month of each year to see where their collections rates stand.

Real/Personal Tax Collections % by Month						
Real/Personal Tax	FY15	FY16	FY17	FY18	FY19	Target
July	8.06%	0.81%	2.50%	7.26%	6.40%	>99%
Aug	63.02%	47.12%	65.46%	67.36%	69.21%	>99%
Sept	68.36%	69.50%	69.82%	70.35%		>99%
Oct	69.77%	70.55%	70.78%	72.41%		>99%
Nov	71.90%	72.99%	73.72%	75.23%		>99%
Dec	86.05%	86.71%	85.85%	86.56%		>99%
Jan	95.21%	96.01%	96.62%	96.88%		>99%
Feb	97.16%	97.87%	98.09%	98.38%		>99%
Mar	98.33%	98.64%	98.86%	98.96%		>99%
Apr	99.12%	99.51%	99.37%	99.45%		>99%
May	99.41%	99.67%	99.56%	99.55%		>99%
June	99.51%	99.70%	99.63%	99.62%		Greater than >99%

Performance Measures



Register of Deeds

Objective and Goal:

To record and file deeds in excess of amount of yearly budget by no less than 5%. The filings and revenues are monitored each month internally and on the county dashboard reporting so the department can monitor their progress.

Register of Deeds - Recordings and Revenues by Fiscal Year				
Fiscal Year Ending	Recordings Filed Deeds	Actual YTD Revenues	Fiscal Original Budgeted Revenues	YTD % Rev/Budget
Jun-17	23,646	\$2,232,726	\$1,722,052	129.65%
Jun-18	23,186	\$2,513,958	\$1,958,300	128.37%
July/Aug 2018 to date FY19	4,153	\$187,978	\$2,358,800	7.97%

Aging/Senior Center

Objective and Goal:

To maintain low congregate meals ordered over requested by 2%. This measure started in FY17/18.

Maintain the total average weekly visitation at the center by an increase of 2%. The Senior Center purchased a software system in FY17/18 to maintain the average weekly visitation at the center. Prior to this it was kept manually.

Aging - Senior Enrichment Center - Average Participation									
Fiscal Year	Program Participation	Facility Tours/Fitness Orientations	Fitness Room	Recreation Room	Diner's Club	Total Average Weekly Visitation at Center	Home Delivered Meals Ordered	Home Delivered Meals Served	Home Delivered Meals Over Ordered
FY10/11	247	16	240	0	95	598			
FY11/12	269	15	233	0	91	608			
FY12/13	253	10	232	0	91	586			
FY13/14	289	10	189	76	73	636			
FY14/15	302	11	176	173	62	725			
FY15/16	347	14	192	185	59	797			
FY16/17	355	12	168	174	48	757			
FY17/18	456	10	266	367	56	1,155	21,403	21,320	83
FY18/19-August	392	8	230	347	57	1,034	4,537	4,531	6



Performance Measures

Library

Objectives and Goals:

Number of items checked out at all branches to increase by 1%

Door Count of persons visiting the center to be maintained

Number of Programs offered per year increased by 5%

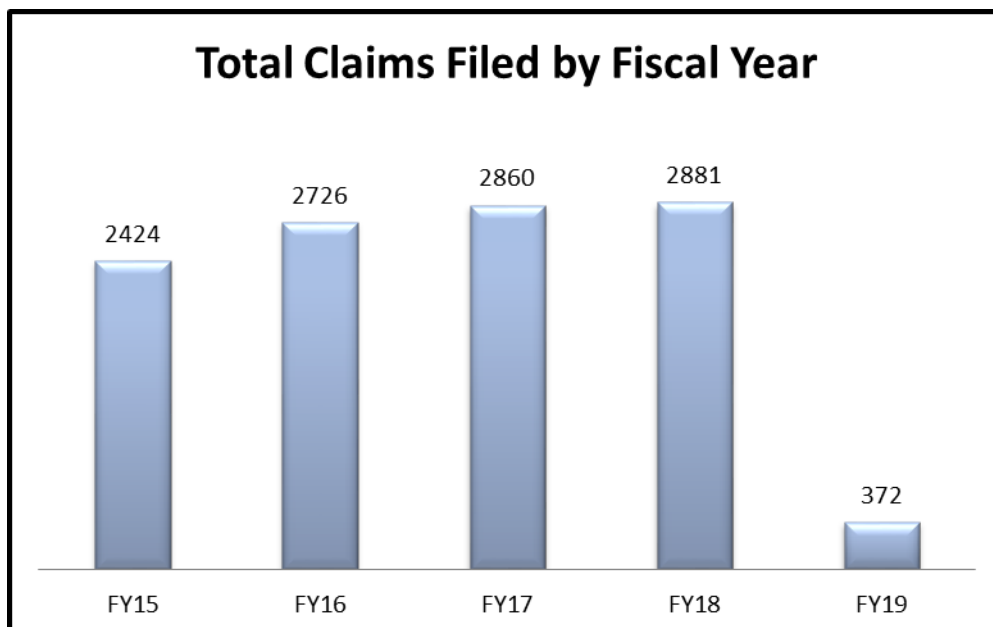
Number of people attending programs increased by 2%

Moore County Library								
Fiscal Year	# of Items Checked out-All Branches	% increase from Prior Year	# of Persons/Door Count-All Branches	% increase from Prior Year	# of Programs	% increase from Prior Year	# People Attending Programs	% increase from Prior Year
FY16	156,685		130,171		724		11,104	
FY17	154,289	-1.53%	123,012	-5.50%	947	30.80%	11,209	0.95%
FY18	146,369	-5.13%	113,235	-7.95%	768	-18.90%	11,882	6.00%
to date FY19-Aug	27,308		21,488		138		2,407	

Veteran Services

Objectives and Goals:

To increase total claims filed for veterans by 1% per fiscal year. The figure for FY19 includes July and August 2018, 2 months FY19.



Performance Measures



Parks and Recreation

Objectives and Goals:

To increase the youth participation by advertising

To maintain the adult participation

To increase senior participants

To increase revenue for concession sales by 5% per year

Parks & Recreation								
Event Participants	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
Flag Football	230	204	230	253	242	252	220	219
Basketball	655	653	612	623	661	608	574	
Soccer	59	102	75	105	154	162	184	
Tennis	129	141	122	117	123	104	102	
Softball	330	322	333	301	251	228	221	
Baseball	669	734	669	617	590	557	561	
Cheerleading	<u>122</u>	<u>120</u>	<u>132</u>	<u>138</u>	<u>145</u>	<u>121</u>	<u>132</u>	-
Total	2,194	2,276	2,173	2,154	2,166	2,032	1,994	219

Parks & Recreation Concession Sales Budget vs Actual			
Fiscal Year	Budget	Actual	% Inc/Dec (-)
FY12	\$52,000	\$59,850	
FY13	\$52,000	\$54,020	-9.74%
FY14	\$58,000	\$47,183	-12.66%
FY15	\$58,000	\$59,377	25.84%
FY16	\$58,000	\$50,720	-14.58%
FY17	\$58,000	\$48,870	-3.65%
FY18	\$58,000	\$61,249	25.33%
FY19	\$58,000	\$5,011	



Performance Measures

Health Services/Environmental Health

Objectives and Goals:

Meet the target of 129 Food and Lodging Inspections per month.

Meet the target on Clinical Health patient visits of 460 per month.

Env Health Food & Lodging Inspections	FY19	FY18	FY17	FY16	Target
MONTH	# of Inspections	# of Inspections	# of Inspections	# of Inspections	Target
July	105	49	97	94	129
August	147	108	142	90	129
September		104	111	133	129
October		99	132	111	129
November		59	119	107	129
December		62	121	154	129
January		58	82	91	129
February		92	90	206	129
March		54	118	139	129
April		94	87	148	129
May		130	128	192	129
June		87	45	236	129
Total	252	996	1272	1701	1545

Health Clinical Patient Visits								
MONTH	FY13 Patient Visits	FY14 Patient Visits	FY15 Patient Visits	FY16 Patient Visits	FY17 Patient Visits	FY18 Patient Visits	FY19 Patient Visits	Target
July	499	430	375	396	345	211	285	460
August	487	443	376	438	466	321	312	460
September	449	475	418	416	398	253		460
October	671	468	400	395	374	330		460
November	469	335	309	386	351	302		460
December	412	362	335	359	324	217		460
January	480	382	288	375	325	329		460
February	412	361	275	425	300	290		460
March	373	359	376	401	282	303		460
April	445	418	374	366	190	297		460
May	442	346	282	366	271	311		460
June	397	365	387	383	205	292		460
Total	5,536	4,744	4,195	4,706	3,831	3,456	597	5,520

Performance Measures



Sheriff and Detention Center

Objectives and Goals:

Average response time target less than 11 minutes.

To keep average daily inmate population below maximum of 208 inmates

Month - FY18	# of Calls for Service	Average Response Time	Target Response Time
Jul-17	3,188	12 min, 14 sec	<11 min
Aug-17	2,994	10 min, 52 sec	<11 min
Sep-17	2,903	11 min, 43 sec	<11 min
Oct-17	3,476	10 min, 44 sec	<11 min
Nov-17	3,232	8 min, 55 sec	<11 min
Dec-17	3,190	8 min, 14 sec	<11 min
Jan-18	3,108	10 min, 14 sec	<11 min
Feb-18	2,962	9 min, 11 sec	<11 min
Mar-18	3,423	8 min, 14 sec	<11 min
Apr-18	3,185	8 min, 27 sec	<11 min
May-18	3,230	11 min, 0 sec	<11 min
Jun-18	3,260	9 min, 36 sec	<11 min

Detention	Average Daily Population FY17	Average Daily Population FY18	Average Daily Population FY19	Maximum Capacity
July	176	161	169	208
August	173	181	172	208
September	175	192		208
October	183	188		208
November	175	174		208
December	166	158		208
January	180	154		208
February	166	164		208
March	161	162		208
April	173	157		208
May	175	165		208
June	182	156		208
	2085	2012	341	



Performance Measures

Sheriff's Department Animal Services

Objectives and Goals:

Reduce intake by education of spaying and neutering your pets

Increase adoptions and total live release through education and training programs by 3% per year

Animal Services											
Fiscal Year	Dog and Cat Intake - Total all Sources	Owner Surrender - Dogs	Owner Surrender - Cats	% Intake - Owner Surrenders	Adopt	Rescue	Return to Owner	Total Live Release (Adopt + Rescues + RTO)	Euthanized	Call for Service	# that are Animal Bite Cases
FY 18/19	540	99	147	45.56%	165	68	29	262	243	642	32
FY 17/18	2394	653	552	50.33%	748	668	164	1580	818	3565	207
FY 16/17	2076	512	535	50.43%	758	604	183	1545	543	2282	211
FY 15/16	2523	726	550	50.57%	636	843	180	1659	815	15315	1104

Day Reporting Center

The department reports to Child Support and provides substance abuse education/treatment and cognitive behavioral intervention classes for citizens on probation who are referred to the program through the criminal justice program. This provides an alternative to incarceration for the referred individual.

Goal: Successful completion rates for a target of 70% for all programs.

Objective: By tracking the successful program completion of the programs provided.

	Successful Program Completion %		
Month	Monthly %	YTD %	Target %
Jul-17	77%	76.9%	70%
Aug-17	60%	72.2%	70%
Sep-17	0%	65.0%	70%
Oct-17	50%	60.7%	70%
Nov-17	50%	59.0%	70%
Dec-17	66%	60.0%	70%
Jan-18	25%	57.0%	70%
Feb-18	67%	58.8%	70%
Mar-18	27%	53.2%	70%
Apr-18	43%	51.3%	70%
May-18	90%	55.8%	70%
Jun-18	83%	59.2%	70%

Performance Measures



Public Safety

Goals:

To protect the county citizens by responding to all service calls in less than 10 minutes and 59 seconds

Objective:

To show the calls and response time by month and monitor this using the EMS software which monitors each ambulance departure and arrival time and is recorded below by month and fiscal year.

EMS # of Calls & Response Time FY18				
Month	Total Call Volume - Medical	Total Transports and Patient Records	Average Response Time	Average Target Response Time
Jul-17	1370	1057	10 min, 54 sec	<10 min 59 sec
Aug-17	1217	998	10 min, 33 sec	<10 min 59 sec
Sep-17	1317	952	10 min, 27 sec	<10 min 59 sec
Oct-17	1279	1014	10 min, 40 sec	<10 min 59 sec
Nov-17	1181	943	10 min, 44 sec	<10 min 59 sec
Dec-17	1295	1016	11 min, 2 sec	<10 min 59 sec
Jan-18	1439	1148	11 min, 58 sec	<10 min 59 sec
Feb-18	1337	1040	10 min, 37 sec	<10 min 59 sec
Mar-18	1,328	954	10 min, 42 sec	<10 min 59 sec
Apr-18	1,345	1,247	11 min, 20 sec	<10 min 59 sec
May-18	1,405	1,027	10 min, 56 sec	<10 min 59 sec
Jun-18	1,383	1,009	11 min, 1 sec	<10 min 59 sec
Total	15,896	12,405		

The following chart shows the E911 Division Service Calls by type for fiscal year 2018.

Public Safety E911 Division Service Calls FY18					
FY17/18	Fire	Medical	Law Enforcement	Other	Total
Jul-17	355	1370	4895	2834	9,454
Aug-17	323	1217	4665	2679	8,884
Sep-17	315	1317	4927	2492	9,051
Oct-17	250	1279	4728	2302	8,559
Nov-17	218	1181	5138	2136	8,673
Dec-17	338	1295	4810	2268	8,711
Jan-18	503	1439	4935	2368	9,245
Feb-18	218	1337	4307	1657	7,519
Mar-18	299	1328	5166	1816	8,609
Apr-18	301	1345	4716	1847	8,209
May-18	299	1405	5165	2155	9,024
Jun-18	315	1383	4904	2115	8,717
	3,734	15,896	58,356	26,669	104,655
					104,655



Performance Measures

Planning and Community Development

Goal: Increased productivity in issuing permits within 2 business days.

Objective: To improve the permit process through timely issuing and efficiency of streamlining the process.

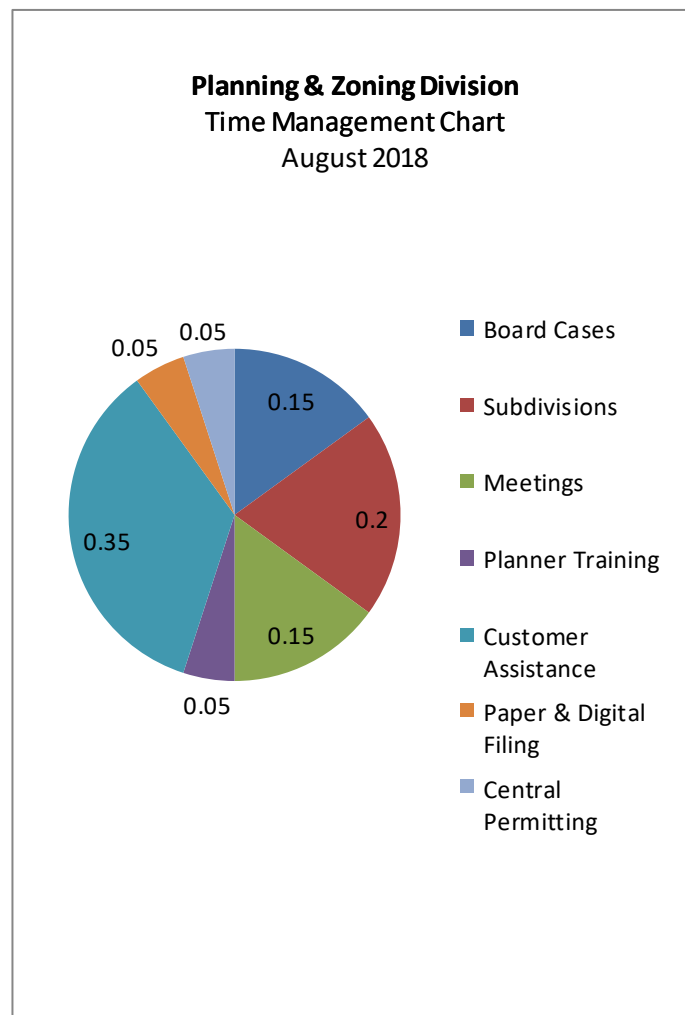
Month	FY17 # of Permits Issued	FY18 # of Permits Issued	FY19 # of Permits Issued
July	467	508	577
August	419	492	686
September	504	463	
October	371	460	
November	408	441	
December	462	545	
January	394	438	
February	493	459	
March	618	641	
April	365	536	
May	575	626	
June	529	641	
	5605	6250	1263



Planning and Community Development (continued):

Goal: Increased productivity through time management

Objective: Track time management monthly. The chart below shows the time management for August 2018.





Performance Measures

Solid Waste – Landfill

Goal: To increase revenues to help offset the need for county tax dollars to balance the Solid Waste budget in the General Fund

Objective: To increase fees to help cover the cost of the services provided by the Landfill

Solid Waste - General Fund	Original Budget Revenue	Revised Budget Revenue	Actual Revenue	Original Budget Expenditures	Revised Budget Expenditures	Actual Expenditures
FY12/13	\$1,142,000	\$1,231,166	\$1,366,064	\$1,970,813	\$2,154,859	\$2,024,303
FY13/14	\$1,182,000	\$1,182,000	\$1,368,783	\$2,007,999	\$2,032,119	\$1,987,357
FY14/15	\$1,257,000	\$1,297,000	\$1,322,945	\$2,183,967	\$2,433,757	\$2,386,158
FY15/16	\$1,309,000	\$1,309,000	\$1,648,289	\$2,087,496	\$2,112,460	\$2,078,921
FY16-17	\$1,685,500	\$1,685,500	\$1,703,735	\$2,231,507	\$2,324,845	\$2,125,095
FY17-18	\$1,837,000	\$1,867,000	\$1,698,087	\$2,177,437	\$2,259,975	\$2,225,333
FY18-19-Sept	\$1,897,500	\$1,897,500	\$342,472	\$2,231,507	\$2,240,368	\$528,147

Goal: To track debris coming into the landfill to provide better efficiency in services.

Objective: To chart all debris by type in the Waste Works Software system and track by fiscal year. The software is being upgraded in the FY19 year to provide better service in the accounting area and tracking past due receivables.

Solid Waste Debris by Month in Tons FY17-18				
FY 18 - Current Fiscal Year	Leaf & Limb	Recycling	Construction & Demo Material	Municipal Solid Waste-AVG
Jul-17	1,168	409	2,209	1,241
Aug-17	1,087	465	2,216	1,235
Sep-17	1,032	373	2,135	1,132
Oct-17	1,266	377	2,220	1,177
Nov-17	1,032	396	2,100	1,179
Dec-17	1,068	448	1,756	1,171
Jan-18	785	437	1,803	1,208
Feb-18	1,065	392	2,391	1,074
Mar-18	1,480	424	2,749	1,230
Apr-18	1,413	360	2,246	1,275
May-18	1,519	449	2,511	1,307
Jun-18	1,604	479	2,548	1,300
Totals	14,519	5,009	26,884	14,529
			Total Tonnage	60,941

Performance Measures



Information Technology – Geographical Information Systems

Goal: To provide addressing requests within 24 hours of being requested

Objective: To track all address assignments and adjustments by month

GIS - E-911 Address Assignment		
Per Interlocal Agreement for Address Assignment with all municipalities the county assigns all address within the county		
Month	Address Assigned or Adjustment	Total County Addresses
Jul-17	70	61,899
Aug-17	246	62,132
Sep-17	126	62,238
Oct-17	133	62,361
Nov-17	54	62,408
Dec-17	55	62,453
Jan-18	159	62,623
Feb-18	331	62,924
Mar-18	91	63,005
Apr-18	138	63,087
May-18	71	63,142
Jun-18	346	63,424



Performance Measures

Information Technology – Geographical Information Systems (continued):

Goal: To make the Geographical Information System easy for the user by promoting user friendly access to all citizens of Moore County.

Objective: Track user visits to the website and provide daily updates to the customers. They provide input by survey to help enhance the use of the system.

Users visited for Fiscal Year 2017-2018	Average users for:	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
	FY 16-17												
Once	1,488	1639	1,862	1653	1541	1748	1751	1846	1874	2059	2004	1989	1932
2 - 10 times	1,468	1,542	1,611	1467	1440	1619	1578	1722	1842	2047	1934	1765	1792
11 - 40 times	183	197	216	163	179	192	172	226	227	256	242	209	191
41 - 100 times	28	23	38	25	34	27	25	30	38	43	35	49	32
over 100 times	6	5	6	5	6	4	2	5	8	8	14	10	10
Total Users	3,173	3,406	3,733	3,313	3,200	3,590	3,528	3,829	3,989	4,413	4,229	4,022	3,957
Website can be found at:		https://www.moorecountync.gov/gis#mapping											

Performance Measures



Water Pollution Control Plant

Goal: Increased productivity in the treated plant gallons of water versus the gallons invoiced

Objective: To improve by controlling the inflow and infiltration of gallons coming into the plant for treatment and keeping the target of % of gallons invoiced versus treated above 90%.

Fiscal Year	Treated Gallons	Invoiced Gallons	% Gallons Invoiced vs. Treated
FY06	1,712,037,666	1,462,960,632	85%
FY07	1,866,686,470	1,688,645,986	90%
FY08	1,621,958,000	1,444,689,266	89%
FY09	1,616,791,000	1,503,124,303	93%
FY10	1,631,586,000	1,502,536,298	92%
FY11	1,568,680,000	1,420,357,118	91%
FY12	1,473,402,000	1,424,967,783	97%
FY13	1,703,953,000	1,494,863,502	88%
FY14	1,810,658,000	1,646,900,864	91%
FY15	1,794,947,000	1,629,631,966	91%
FY16	1,933,140,000	1,746,790,187	90%
FY17	1,914,238,000	1,742,258,408	91%
FY18	1,895,019,000	1,730,500,696	91%
FY19- August	328,614,000	300,406,524	91%



Performance Measures

Property Management

Goal: To promote safety among all county departments through clean environment and grounds and to education departments on all utility bills including water, electric and propane usage.

Objective: Track all bills monthly and yearly and report on departmental usage for all Department Directors

Utility Costs Month	Electric Budget	Electric Actual	Fuel/Oil Budget	Fuel/Oil Actual	Propane Budget	Propane Actual	Water Budget	Water Actual	Total Utility Budget	Total Utility Actual
Jul-17	\$51,171	\$50,643	\$1,304	\$0	\$4,896	\$1,223	\$15,192	\$18,237	\$72,563	\$70,103
Aug-17	\$51,171	\$51,722	\$1,304	\$0	\$4,896	\$2,953	\$15,192	\$18,190	\$72,563	\$72,865
Sep-17	\$51,171	\$51,973	\$1,304	\$0	\$4,896	\$1,689	\$15,192	\$18,590	\$72,563	\$72,252
Oct-17	\$51,171	\$49,655	\$1,304	\$0	\$4,896	\$2,925	\$15,192	\$18,298	\$72,563	\$70,878
Nov-17	\$51,171	\$43,690	\$1,304	\$0	\$4,896	\$3,217	\$15,192	\$20,963	\$72,563	\$67,870
Dec-17	\$51,171	\$39,593	\$1,304	\$0	\$4,896	\$10,831	\$15,192	\$14,283	\$72,563	\$64,707
Jan-18	\$51,171	\$41,958	\$1,304	\$0	\$4,896	\$10,288	\$15,192	\$14,205	\$72,563	\$66,451
Feb-18	\$51,171	\$57,968	\$1,304	\$0	\$4,896	\$7,958	\$15,192	\$12,270	\$72,563	\$78,196
Mar-18	\$51,171	\$43,541	\$1,304	\$0	\$4,896	\$3,857	\$15,192	\$18,519	\$72,563	\$65,917
Apr-18	\$51,171	\$44,009	\$1,304	\$7,013	\$4,896	\$4,508	\$15,192	\$13,071	\$72,563	\$68,601
May-18	\$51,171	\$41,461	\$1,304	\$0	\$4,896	\$4,460	\$15,192	\$12,281	\$72,563	\$58,202
Jun-18	\$51,171	\$41,772	\$1,304	\$0	\$4,896	\$3,885	\$15,192	\$2,386	\$72,563	\$48,043
Totals	\$614,050	\$557,985	\$15,650	\$7,013	\$58,750	\$57,794	\$182,300	\$181,293	\$870,750	\$804,085
Jul-18	\$51,563	\$27,272	\$921	\$0	\$6,104	\$2,435	\$15,954	\$15,471	\$74,542	\$45,178
Aug-18	\$51,563	\$28,789	\$921	\$0	\$6,104	\$1,814	\$15,954	\$18,068	\$74,542	\$48,671
Sep-18	\$51,563	\$36,567	\$921	\$0	\$6,104	\$0	\$15,954	\$12,327	\$74,542	\$48,894
Oct-18	\$51,563		\$921	\$0	\$6,104		\$15,954		\$74,542	\$0
Nov-18	\$51,563		\$921	\$0	\$6,104		\$15,954		\$74,542	\$0
Dec-18	\$51,563		\$921	\$0	\$6,104		\$15,954		\$74,542	\$0
Jan-19	\$51,563		\$921	\$0	\$6,104		\$15,954		\$74,542	\$0
Feb-19	\$51,563		\$921	\$0	\$6,104		\$15,954		\$74,542	\$0
Mar-19	\$51,563		\$921	\$0	\$6,104		\$15,954		\$74,542	\$0
Apr-19	\$51,563		\$921	\$0	\$6,104		\$15,954		\$74,542	\$0
May-19	\$51,563		\$921	\$0	\$6,104		\$15,954		\$74,542	\$0
Jun-19	\$51,563		\$921	\$0	\$6,104		\$15,954		\$74,542	\$0
Totals	\$618,750	\$92,628	\$11,050	\$0	\$73,250	\$4,249	\$191,450	\$45,866	\$894,500	\$142,743

Capital Improvement Program



Capital Budget Process

The Capital Improvement Program (CIP) process is designed to forecast future capital needs over a rolling ten year period. Capital needs include facility construction, equipment acquisition, utility infrastructure construction and improvements. The ten year window allows adequate lead time for planning and financing purposes. The deliberate emphasis on multi-year capital planning allows the County to better balance current and future capital needs to available resources.

The Improvement Plan is updated each year by the Finance Department. In December of each year, and based on input from the Board of Commissioners and Departments, the plan is prepared. It uses the then existing plan, makes adjustments and adds an additional year. Revenues are matched to projects and forecast for debt financing versus pay-as-you-go are completed. After the County Managers review, the Board of Commissioners reviews the plan as a part of the annual budget process. The CIP of necessity is less accurate as a planning tool the further we get beyond the current fiscal year. The Board does not approve the plan in a formal vote, but acknowledges it as a planning tool for future years.

In order to be included in the Capital Improvement Plan (CIP), a project or equipment must cost more than \$100,000 and have a life of more than one year. All capital items not meeting this threshold are included in the annual operating budget and considered capital outlay, rather than the CIP with the exception of vehicles. All vehicle purchases are made a part of the CIP. Although, as a unit, they do not meet the criteria, the quantities purchased and resources needed to keep the fleet modern is significant.

Capital Reserve Funds

Capital Reserve Fund for Governmental Projects (CRGP)

The CRGP is a fund used to accumulate and fund CIP projects for non-enterprise funds. This fund transfers appropriations to the approved projects as needed. The sources of funding for the CRGP are appropriations from the General Fund balance, and savings from previously authorized projects. Currently there are no approved projects and the estimated fund balance is \$18,031,390.

Capital Reserve Fund for Enterprise Fund Projects (CREP)

The CREP is a fund used to accumulate and fund CIP projects for enterprise funds. The source of revenue for the fund is transfers from the Utility Fund and savings from previously authorized projects. Currently there are no authorized projects and the estimated fund balance is \$941,775.

Capital Reserve Fund for Debt Service (CRDS)

The CRDS is a fund used to accumulate and transfer to the appropriate debt service account, funds to pay new debt service principle and interest on non-enterprise CIP projects. The sources of funding for the CRDS are appropriations from the General Fund balance. The estimated fund balance of the CRDS is \$2,000,000.

Two new Capital Reserve Funds were added during fiscal year 2014-2015. One is for the *Sandhills Community College for Projects (SCCP)* and the other is for *Sandhills Community College for Debt Service (SCCD)*. These additional funds will be used for future College projects and future college debt payments.

Two new Capital Reserve Funds were added during fiscal year 2016-2017 for the Moore County Schools. One is for Moore County Schools (MCS) Capital Projects and the other is for MCS for Debt Service. These additional funds will be used for future School projects and future school debt payments or school needs. The Schools current balance is \$208,290 and is shown in the following chart.



Capital Improvement Program

The chart below shows the current balances as of June 30, 2018 for all Capital Reserve Funds, which are multi-year funds that can be used in conjunction with any type of financing the capital project if needed. These funds are set aside based on the Fiscal Policy Guidelines of the County to help save the taxpayers money when funding future capital projects. The Moore County Board of Commissioners vote to approve the appropriation of these funds.

Capital Reserve Funds	15-Jun	16-Jun	17-Jun	18-Jun
General Fund Governmental Projects (future projects)	\$20,156,219	\$22,186,278	\$23,080,690	\$18,031,390
General Fund Future Debt Service	-	-	-	\$2,000,000
Enterprise Funds (future projects)	-	-	\$514,405	\$941,775
Sandhills Comm Future College Projects	454,079	-	-	-
Sandhills Comm College Future Debt Service	\$47,964	-	-	-
Schools Future Projects	-	-	-	-
Schools Future Debt Service	-	-	\$208,290	\$208,290

Capital Improvement Program for FY 2020 TO FY 2029

Summary of Major Capital Projects

General Government

- Building renovations for the Court Facility and Currie Building were completed during FY16/17. The two projects together cost \$3,200,000 and will provide much needed improvements to both buildings. Upon completion of the projects the County will be able to eliminate the use/need of all leased building space currently costing the County nearly \$100,000 annually. Additionally, the completion of the Court project which includes the addition of a second elevator will greatly increase the space available for the Clerk of Courts Office as well as enhance the traffic flow, security and safety of the facility.

Public Safety

- A new Quick Response Vehicle Emergency Medical Services/Fire Response station was added to serve the North Western part of the County. The EMS services are provided by the County EMS operations and fire service is provided jointly by Carthage and Highfalls fire departments. The area of the County to be served will not only benefit from improved service and reduced response time for both emergency and fire calls, but will also benefit from an improved ISO insurance rating that should result in lower insurance premiums for property owners within the response area. There are three additional projects on the horizon that will boost EMS coverage as well as implement a back-up 911 call center and County IT disaster recovery center. This work was just completed in FY18.

Utilities/Infrastructure

- Moore County has secured water expansion to three (3) Million Gallon per Day (MGD) by purchasing capacity in the Harnett County water treatment facility which is to begin construction in the 2015 calendar year. Moore County originally sought funding through NC DENR State Revolving Loan Funds which would potentially fund the entire project estimated at nearly \$13 million with low or



zero interest funding. After learning the project was not selected, an alternate three phase plan was developed that would allow the project to be completed in three phases. The phased in approach has numerous benefits some of which are allowing the infrastructure to grow as the demand grows, allowing the infrastructure improvement locations to be driven by demand, and allowing the rate structure for supporting the improvements to be phased in over a period of time.

Phase One of the project which is underway, involves funding for the water acquisition purchase, the addition of a booster pump station, and the extension of water lines along Highway 73 to West End allowing water to be delivered to the Seven Lakes area. This project is underway at this time and should be completed the end of 2018.

Cultural and Recreational

- Preliminary discussions and design plans have taken place to add a recreational facility and the Hillcrest Park Complex. The facility would contain 2 basketball courts, smaller recreational activity rooms as well as serve as the primary office space for Parks and Recreation staff. The facility would be placed on land already owned by the County and considered part of the Park and would provide additional flexibility in scheduling. Funding for this project which is anticipated to be just over \$3.0 million will be a combination of County funds, grant funds and donations. The construction phase was finalized July 2018 and depends largely on the availability of supporting grant funds and donations but ideally construction would begin during the middle part of FY2017 or FY2018. In September 2017 the County transferred \$2.7 million from Capital Reserve for Governmental Projects into the Capital Project Ordinance for Parks and Recreation to begin this project. Current funding is just over \$3.5 million which includes this transfer plus donations of property from citizen of Moore County and appropriated fund balance. The project is in the beginning phases at this time and due to be completed the end of fiscal year 2019. A splash pad has been added to the project and should be open in May of 2019.

Education-Moore County Schools/ Sandhills Community College

- CIP projects for the Moore County Public School (MCPS) system and the Sandhills Community College (SCC) are managed by the respective systems that have independent boards. The County provides funding, usually through bonds, for the CIP expenditures. The systems draw down the funding as needed for the various construction projects. During the FY2018 budget discussion, the County developed an annual funding formula for each entity's expense budget and has worked closely with each entity to develop a funding plan for CIP that would not involve the issuance of bonds. SCC has identified two projects needing funding, one of which was funded by way of a \$1.8 million dollar agreement to use County available fund balance. Additional discussions will take place over the early part of the fiscal year to finalize a funding plan for Moore County Schools that will include the use of fund balances, reserve funds, and pay-as-you-go methods of funding. The County did seek voter approval of the Article 46, ¼ cent sales tax during the spring primary election. The referendum did not pass. The additional revenue was estimated at \$2.2 million. A decision has been made by the Board of Commissioners in July 2018 to seek voter approval in a future referendum of the Article 46 ¼ cent sales tax slated for the November 2018 ballot.



Capital Improvement Program

Moore County placed a referendum for 2018 Education Bonds – General Obligation – in May 2018. The County Board of Commissioners approved the referendum to be placed on the May 2018 ballot and it did pass by a very large margin. The schools passed 103,000,000 to build three new elementary schools and the college passed a \$20,000,000 referendum for a new Health Education Nursing Facility. The total referendum passed was for \$123,000,000. The schools have also identified \$150 million in school projects and deferred maintenance costs that the Board of Education and the Board of Commissioners continue to address at this time.

The Capital Improvement Plan (CIP) is an ever evolving project list that is evaluated on a regular basis. The goal has been and continues to be to develop and adhere to a strategy of identifying and prioritizing projects as well as assigning a time line that will allow for completion of the projects within the County's current revenue and budgetary resources. A pay-as-you-go strategy is at the forefront of the planning; however, if debt is to be used the aim is to utilize short term, private debt of 10 years or less to fund capital projects. It is anticipated that this strategy will minimize dollars allocated to interest and maximize the County's ability to retire debt early should the opportunity arise. Below we have listed the 10- year Capital Improvement plan by area:

Below is the 10-year Capital Improvement Plan for the Enterprise Fund: Water Pollution Control Plant.

DESCRIPTION	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	TOTAL
Water Pollution Control Plant											
Interceptor Rehab and Repair	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$1,250,000
Wier replacement on clarifiers (9)		\$100,000									\$100,000
Replacement Truck for Operations	\$30,000										\$30,000
Header (to separate air going to First Stage from Second Stage)			\$150,000								\$150,000
Clarifier Weir Cleaning Equipment				\$100,000							\$100,000
Sludge Disposal Alternative					\$2,000,000						\$2,000,000
Interceptor Repair at Devils Gut			\$500,000								\$500,000
Raw Sewage Upgrade	\$1,800,000										\$1,800,000
Replacement Truck for Maintenance with Boom			\$120,000								\$120,000
Sand Filter Canopy							\$200,000				\$200,000
Southern Pines 4 Upgrade									\$1,000,000		\$1,000,000
Emergency Retention Pond							\$800,000				\$800,000
Replacement vehicle						\$30,000					\$30,000
Sludge Canopy Walls								\$200,000			\$200,000
TOTAL WPCP Fund 600	\$1,955,000	\$225,000	\$895,000	\$225,000	\$2,125,000	\$155,000	\$1,125,000	\$325,000	\$1,125,000	\$125,000	\$8,280,000

Below is the 10-year Capital Improvement Plan for the Enterprise Fund: Public Utilities.

Capital Improvement Program



DESCRIPTION Public Works/Utilities	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	TOTAL
Vehicles	\$97,600	\$170,000	\$186,000	\$85,000	\$160,000	\$160,000	\$160,000	\$160,000	\$160,000	\$160,000	\$1,498,600
Water Main Replacement (Asbestos Cement Pipe, Cast Iron Pipe, Aged Pipe, etc...)	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$1,000,000
Sewer Rehabilitation(CCTV detection and Replacement/Repairs)	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$1,000,000
Vac-Truck Replacement			\$450,000						\$450,000		\$900,000
Lift Station 15-1 Elimination and Lift Station 15-2 Upgrade				\$514,525							\$514,525
Vass Sewer System Expansion	\$3,430,000										\$3,430,000
Back Hoe	\$112,796										\$112,796
Cues Camera Portable Video Inspection System						\$110,134					\$110,134
Paint Elevated Tanks(Seven Lakes West)		\$250,000									\$250,000
Paint Elevated Tanks(Cannon Park)					\$250,000						\$250,000
Lift Station 3-3 Replacement		\$405,935									\$405,935
McCaskill Booster Pump Station Replacement			\$515,296								\$515,296
Linden Road Well Site (Longfellow)						\$238,231					\$238,231
Chloramines Booster Station for Hwy. 211 Booster Pump Station				\$107,834							\$107,834
Lift Station 3-2 Replacement				\$358,079							\$358,079
Mini Excavator				\$111,883							\$111,883
Sewer Main Repair or Relocation(Old Town Pinehurst)					\$831,221						\$831,221
Lift Station 8-1 Replacement						\$365,999					\$365,999
Linden Road Well Site (Baer)							\$202,093				\$202,093
Lift Station 4-2 Replacement								\$357,822			\$357,822
Chloramines Booster Station for Hwy. 73 Booster Pump Station									\$116,741		\$116,741
Southern Pines Emergency Connection									\$666,693		\$666,693
Hyland Hills and Niagara Area Water Main Replacement										\$886,924	\$886,924
TOTAL WATER & SEWER FUND 610	\$3,840,396	\$1,025,935	\$1,351,296	\$1,377,321	\$1,441,221	\$1,074,364	\$562,093	\$717,822	\$1,593,434	\$1,246,924	\$14,230,806



Capital Improvement Program

Below is the 10-year Capital Improvement Plan for the Special Revenue Fund, Emergency Services:

DESCRIPTION	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	TOTAL
Emergency Medical Services											
Replacement Ambulance, 2 per year (remounts FY19, FY21) 1 Remount and 2 new Sprinter Van Ambulances FY20 and FY22	\$320,000	\$240,000	\$320,000	\$240,000	\$320,000	\$240,000	\$240,000	\$320,000	\$240,000	\$240,000	\$2,720,000
Construct Joint Use Facility-Seven Lakes / Eagle Springs Station		\$250,000									\$250,000
Construct an approximately 100 ft x 100ft Storage facility in the Carthage Area to secure spare ambulances and bulk equipment in climate control site. Secure Parking for Mobile Command, and associated trailers and equipment.				\$200,000							\$200,000
Total Fund 200 EMS/ALS Fund	\$320,000	\$490,000	\$320,000	\$440,000	\$320,000	\$240,000	\$240,000	\$320,000	\$240,000	\$240,000	\$3,170,000

Below is the 10-year Capital Improvement Plan for the General Fund excluding education.

Capital Improvement Program



DESCRIPTION	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	TOTAL
General Fund											
Replace REX compactor									\$250,000		\$250,000
Cell 6 Landfill Expansion	\$500,000										\$500,000
Roll Off Trucks Replacement				\$250,000					\$250,000		\$500,000
New Parking Lot 280 Spaces (combine the 120 space and 160 space from Chinn Study)		\$584,000									\$584,000
Historic Courthouse HVAC Replacement	\$750,000										\$750,000
Re-Paving County Parking Lots	\$150,000					\$150,000					\$300,000
DSS HVAC Replacement		\$135,000									\$135,000
DSS Roof Replacement		\$171,000									\$171,000
Library Removal Asbestos Ceiling Area							\$115,000				\$115,000
New Courthouse	\$37,522,800										\$37,522,800
Demolition Old Detention Center 1994	\$350,000										\$350,000
Demolition of Child Support			\$150,000								\$150,000
Demolition of West End Gym, West End Center, Pinetree	\$211,250										\$211,250
West End Gym Renovation						\$185,000					\$185,000
Davis Center Renovation						\$150,000					\$150,000
Vehicle Fleet Replacement	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$2,500,000
SAN Replacement				\$300,000					\$300,000		\$600,000
New Bookmobile (current vehicle was purchased in 2007 for \$125,000)										\$200,000	\$200,000
TOTAL COUNTY GENERAL FUND	\$39,734,050	\$1,140,000	\$400,000	\$800,000	\$250,000	\$735,000	\$365,000	\$250,000	\$1,050,000	\$450,000	\$45,174,050



Capital Improvement Program

Below is the 10-year Capital Improvement Plan for the General Fund Education section:

DESCRIPTION	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	TOTAL
General Fund - Moore County Schools											
Advanced Career Center					\$47,250,000						\$47,250,000
New K-5 Area I Elementary School	\$30,800,000										\$30,800,000
New Area III Elem School		\$30,816,000									\$30,816,000
New Area III Elem School		\$33,795,000									\$33,795,000
New Pinehurst Elem			\$38,019,000								\$38,019,000
Increase Capacity at PHS						\$78,700,000					\$78,700,000
Increase Capacity at UPHS							\$40,000,000				\$40,000,000
Wellness Center NMHS			\$15,402,000								\$15,402,000
Area III Middle School								\$61,000,000			\$61,000,000
Increase Capacity at WPES									\$2,000,000		\$2,000,000
Digital Learning Initiative	\$900,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000		\$10,500,000
TOTAL MOORE COUNTY SCHOOLS	\$31,700,000	\$65,811,000	\$54,621,000	\$1,200,000	\$48,450,000	\$79,900,000	\$41,200,000	\$62,200,000	\$3,200,000	\$0	\$388,282,000
General Fund - Sandhills Community College											
Campus Hot Water Heating Distribution System	\$500,000										\$500,000
Sidewalk and ADA Access	\$1,000,000										\$1,000,000
Original Palmer Trades Bldg - New Roof	\$200,000										\$200,000
New Construction of Nursing/Health Sciences Education Facility		\$20,000,000									\$20,000,000
Causey Hall Major Renovation			\$3,000,000								\$3,000,000
Irrigation Pump Station & Reservoir Access				\$420,000							\$420,000
Campus Electrical Distribution Service				\$3,500,000							\$3,500,000
Public Services Training Center (Phase 3)- Commercial Bldg & Apparatus Bldg					\$5,000,000						\$5,000,000
West Moore Center - New Roof						\$100,000					\$100,000
Public Services Training Center (Phase 4)- Driving Track and Firing Range							\$4,000,000				\$4,000,000
Boyd Library Roof Replacement								\$500,000			\$500,000
Van Dusen Hall Roof Replacement									\$500,000		\$500,000
TOTAL SCC	\$1,700,000	\$20,000,000	\$3,000,000	\$3,920,000	\$5,000,000	\$100,000	\$4,000,000	\$500,000	\$500,000	\$0	\$38,720,000
TOTAL EDUCATION	\$33,400,000	\$85,811,000	\$57,621,000	\$5,120,000	\$53,450,000	\$80,000,000	\$45,200,000	\$62,700,000	\$3,700,000	\$0	\$427,002,000

Capital Improvement Program



These are the grand totals from the charts above:

DESCRIPTION	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	TOTAL
Total GENERAL FUND (INCLUDING EDUCATION)	\$73,134,050	\$86,951,000	\$58,021,000	\$5,920,000	\$53,700,000	\$80,735,000	\$45,565,000	\$62,950,000	\$4,750,000	\$450,000	\$472,176,050
GRAND TOTAL - ALL SOURCES	\$95,690,667	\$89,422,179	\$60,751,120	\$18,786,321	\$57,678,721	\$82,204,364	\$47,914,593	\$65,657,322	\$10,298,934	\$3,395,924	\$531,800,145

Some CIP projects will save funding in future years through lowered operational costs. Other CIP projects may incur additional costs in the future because it is an additional service offered to the public and must be maintained, repaired, and renovated. Some projects may also be funded with bonds and, therefore, be subject to future debt service appropriations. Still, other projects will generate revenue by providing a service which is paid for by the public, such as enterprise fund infrastructure additions. Therefore, much care is taken to know the future financial impacts of CIP projects.

Relationship to the Annual Operating Budget and Capital Outlay (Non-recurring capital expenditures)

There are some projects that do not meet the 10 year capital improvement plan criteria of costing more than \$100,000 and the project lasting more than one year to complete, that can be completed within a fiscal year and are budgeted as capital outlay which are considered non-recurring capital expenditures. Following is the relationship of capital outlay projects within the annual operating budget.

The estimated impact of annual non-recurring CIP projects on the FY19 operating budget is \$16,155,592. This includes additional debt incurred through bond financing, previous years bond issues paid for in the FY18 budget and pay-as-you-go project financing. The listing below summarizes the impact of CIP projects on the FY19 operating budget by Fund/Area:

• Fund 600 Water Pollution Control Plant	\$ 732,500
• Fund 610 Public Utilities	\$ 854,960
• Fund 230 Transportation Services	\$ 394,148
• Fund 620 East Moore Water District	\$ 97,140
• Fund 640 Airport Authority	\$ 100,000
• Fund 210 E911 Telephone System	\$ 76,111
• Fund 200 Emergency Management	\$ 483,200
• Fund 100 Information Technology	\$ 194,707
• Fund 100 Property Management	\$ 230,547
• Fund 100 Health	\$ 49,945
• Annual Debt Service (see page 196)	<u>\$ 12,942,334</u>
Total Capital Outlay and Debt budgeted for annually	\$16,155,592



Capital Improvement Program

Detailed Project List of Annual Non-Recurring Projects Budgeted in Fiscal Year 2019

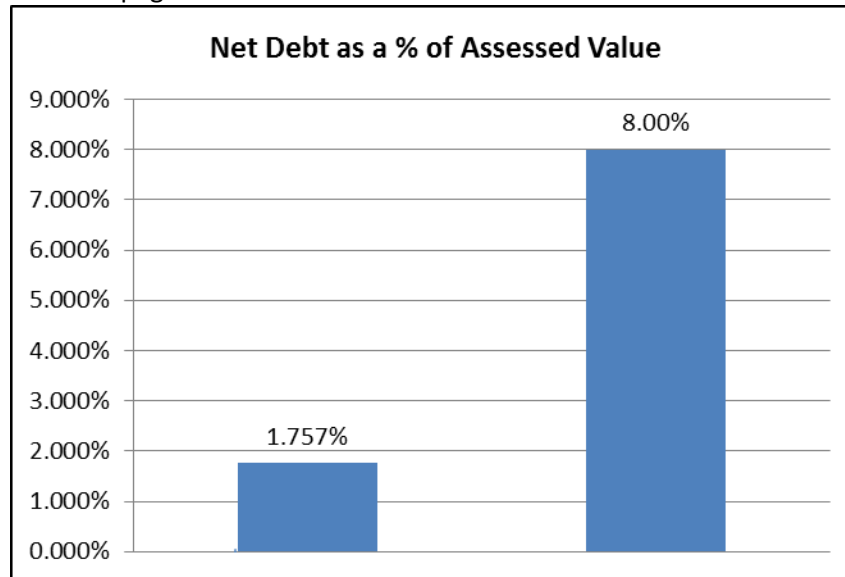
Fund 600 Water Pollution Control Plant	Amount	Fund 640 Airport Authority	Amount
Vacuum Trailer	\$135,000	Capital Outlay	\$100,000
Tractor	\$50,000		
Paving at the Plant	\$350,000	Fund 210 E911 Telephone System	
Placement carts	\$28,000	Back up 911 Center per State Board General Statute	\$76,111
Fiber Optic Installation	\$25,000		
Phone System	\$19,500	Fund 200 Emergency Management/Public Safety	
Interceptor Lines and Manholes	<u>\$125,000</u>	Vehicle Fleet Replacement Program	\$260,000
Total Water Pollution Control Plant	\$732,500	Remount two (2) ambulance boxes on new chassis.	
		Replace one (1) Quick Response Vehicle pickup	
Fund 610 Public Utilities		Stretchers	<u>\$223,200</u>
Vehicles Replacement	\$125,000	Total Emergency Management/Public Safety	\$483,200
Generators for Wells	\$35,000		
Telemetry System Project	\$140,250	Fund 100 Information Technology	
Land Acquisition - Juniper Lake Rd	\$50,000	Annual Harware/Software Replacement	\$133,750
Pump Station Repairs	\$162,710	Network Improvements, switch equipment	\$11,000
Repairs to Sanitary Sewers	\$100,000	VOIP - Phone implementation	<u>\$49,957</u>
Water Lines Replacement	\$192,000	Total Information Technology	\$194,707
Well Testing	\$15,000		
Well Rehabilitation	\$25,000	Fund 100 Property Management	
Vass Sewer Project Phase 2	<u>\$10,000</u>	Vehicle Purchases	\$25,000
Total Public Utilities Water & Sewer	\$854,960	County Parking Lot	\$85,669
		Asphalt Restriping	\$10,000
Fund 230 Transportation Services		HVAC Replacement	\$29,878
Seven Service Vans	\$394,148	Kitchen Renovations - Agricultural Center	\$10,000
		Courts Facility Furniture	\$40,000
Fund 620 East Moore Water District		Historic Courthouse Roof Replacement	<u>\$30,000</u>
Tap Meter Expense	\$97,140	Total Prperty Management	\$230,547
Fund 100 Health		Total All Non-Recurring Capital Expenditures	<u><u>\$3,213,258</u></u>
Electronic Medical Records System	\$49,945		



Debt Service

The purpose of the Moore County Debt Management Policy is to maintain the County's ability to incur current and future debt at the most favorable interest rates without adversely affecting the County's ability to finance essential County Services.

The County's debt policy is located in the County Goals and Financial Policies section of this budget document at the bottom of page 57.



Legal Debt Margin

The legal debt margin is set by State Statute (GS 159-55). The Debt Margin or the County's outstanding debt limit is 8% of the appraised value of property subject to taxation. As of June 30, 2018, the Net Debt for Moore County is 1.757% of the appraised valuation from .542% on June 30, 2017. This percentage is the difference between the County's debt limit and the net debt outstanding applicable to the limit, and thus represents the County's legal borrowing authority. The increase over the prior year is due to the recently passed \$123,000,000 voter referendum in May 2018 for 3 new elementary schools and a nursing facility at Sandhills Community College.

Legal Debt Margin Calculation for Fiscal Year 2017-2018:

Appraised valuation on June 30, 2018	\$12,213,976,325
Debt limit (8% of appraised valuation)	<u>\$ 977,118,106</u>

Gross Debt

Total Bonded Debt	\$ 54,718,378
Limited Obligation Bonds	\$ 32,273,000
Authorized and Unissued Bonds	\$123,000,000
Federal/State Revolving Loan	\$ 17,623,615
Notes Payable	\$ 31,340,613
Capital Leases	<u>\$ 205,261</u>
Total Gross Debt	\$259,160,867
Statutory Deductions	<u>(\$44,525,606)</u>
Net Debt	<u>\$ 214,635,261</u>

Legal Debt Margin	\$762,482,845
--------------------------	----------------------



Debt Service

Debt Service expenditures (including Principal and Interest) in the General Fund for FY 2018-19 are as follows:

<u>Bonds</u>	<u>Adopted 2018-19</u>
Moore County Schools Refunding Debt Series 2016	\$ 3,129,098
Moore County Schools GO Debt Series 2009A	752,327
Moore County Schools Area I K-5 LOB 2018	2,192,691
Sandhills Community College Refunding Debt Series 2016	895,104
Sandhills Community College GO Debt Series 2009A	256,475
Public Safety Detention Center (LOB)	<u>2,199,415</u>
Total Bonds	\$9,425,110
Total General Fund Principal & Interest Budget	\$9,425,110
<u>Leases</u>	
Stretcher Leases –EMS 2018	\$ 50,965
Defibrillator Lease – EMS 2014	<u>71,009</u>
Total Leases Principal & Interest Budget	\$ 121,974
	\$ 121,974

Debt Service expenditures (including Principal and Interest) in the Enterprise Funds for FY 2018-19 are as follows:

<u>Bonds</u>	<u>Adopted 2018-19</u>
2016 LOB Refunding – Utilities for EMWD	\$ 721,160
2010 LOB	396,838
USDA East Moore Water District 2016 GO Ref	504,101
USDA East Moore Water District Phase III	<u>161,835</u>
Total Bonds	\$ 1,783,934
<u>Other Obligations</u>	<u>Adopted 2018-19</u>
Pinehurst Lift Station	\$ 72,385
Pinehurst Cannon Park Water Tower (ARRA)	72,913
WPCP Interceptor/Plant Upgrade	1,387,456
Vac Truck	<u>78,562</u>
Total Other Obligations	\$1,611,316
Total Enterprise Fund Principal & Interest Budget	\$3,395,250
Total County Debt Service Payments Budgeted for FY19:	<u>\$12,942,334</u>



Debt Service

The County has issued general obligation bonds to provide funds for the acquisition and construction of major capital facilities related to both general and proprietary activities. All general obligation bonds are backed by the full faith, credit and taxing power of the County. Principal and Interest requirements are appropriated when due. General obligation bonds outstanding as of June 30, 2018 are as follows:

General Fund: General Obligation	Interest Rates	Date Issued	Date Series Matures	Amount of Original Issue	Principal Balance Outstanding on June 30, 2018
College/Schools GO Debt Series 2008	3.25-4.0%	2008	6/1/2018	\$40,000,000	\$970,000
College/Schools GO Debt Series 2009A	2.5-4.0%	2009	6/1/2019	\$29,500,000	\$0
College/Schools Refund. Debt Series 2009B	2.0-3.0%	2009	6/1/2018	\$14,050,000	\$0
College/Schools Refund. Debt Series 2016	2.0-5.0%	2016	6/1/2029	\$42,380,000	\$42,380,000
Total General Fund					\$43,350,000
Enterprise Fund: General Obligation					
GO Refunding Series 2016 EMWD USDA	2.0-5.0%	2016	6/1/2046	\$8,750,000	\$8,235,000
GO-East Moore Water District Phase III 2011	3.25%	2011	6/1/2049	\$3,760,000	\$3,133,378
Total Enterprise Fund					\$11,368,378
General Fund/Enterprise: Limited Obligation Bonds					
Public Safety Complex/Detention Center LOB 2010	2.5-5.0%	2010	6/1/2020	\$29,830,000	\$3,200,000
Pinehurst Area Utility Project LOB 2010	2.5-5.0%	2010	6/1/2020	\$8,590,000	\$760,000
LOB Public Safety Complex/Detention LOB 2016 Ref	2.05%	2016	6/1/2031	\$14,481,000	\$13,880,000
Pinehurst Area Utility Project LOB 2016 Refunding	2.05%	2016	6/1/2031	\$6,448,100	\$6,198,000
Area I WP Elementary School - LOB 2018	2.95%	2018	10/1/2037	\$31,000,000	\$31,000,000
LOB EMWD Refunding Bond LOB 2016 (Utilities)	2.0-5.0%	2016	6/1/2046	\$8,750,000	\$8,235,000
Total Limited Obligation Bonds					\$63,273,000
Total Bonds (LOB and GO)					\$117,991,378

The County has entered into installment purchase contracts with various agencies for the purchase of assorted assets. These obligations are considered a limited obligation of the County and are secured by the assets themselves. The following is a listing of installment purchases in the Enterprise Fund:

Enterprise Fund: Installment Purchase	Interest Rates	Date Issued	Date Series Matures	Amount of Original Issue	Principal Balance Outstanding on June 30, 2018
Trucks 2016	1.48%	2016	10/21/2022	\$520,184	\$340,613
Total: Installment Purchase					\$340,613



Debt Service

Federal/State Revolving Loans:

Enterprise Fund: Revolving Loans	Interest Rates	Date Issued	Date Series Matures	Amount of Original Issue	Principal Balance Outstanding on June 30, 2018
ARRA Clean Water Revolving Loan	0.00%	2010	5/1/2030	\$1,462,425	\$874,950
WPCP Revolving Loan	2.22%	2013	5/1/2033	\$20,000,000	\$15,000,000
Lift station 3-4 Replacement Clean Water State Revolving Loan	2.00%	2014	5/1/2034	\$1,096,722	\$877,378
Interceptor Sewer Rehab Emergency Revolving Loan	0.00%	2014	5/1/2034	\$1,089,109	\$871,287
Total Enterprise: Revolving Loans					\$17,623,615

Capital Leases:

Governmental Funds: Capital Leases	Interest Rates	Date Issued	Date Series Matures	Amount of Original Issue	Principal Balance Outstanding on June 30, 2018
Defibrillators	1.88%	2016	1/14/2021	\$335,866	\$205,261
Stretchers 2014	6.29%	2014	5/9/2018	\$31,971	\$0
Total Governmental Funds: Capital Leases					\$205,261



Debt Service

The following is a historical presentation of debt service as of June 30 for the fiscal years 2006-2018. The 2018 presentation is an estimate or unaudited information. The information for the other years came from the annual financial audit.

Moore County Debt	Principal as of June 30, 2006	Total of Remaining Interest*	Total as of June 30, 2006
Moore County Schools Debt	\$ 27,622,915	\$ 7,415,083	\$ 35,037,998
Sandhills Community College Debt	\$ 9,510,088	\$ 3,422,991	\$ 12,933,079
General County Government Debt	\$ 4,956,762	\$ 901,070	\$ 5,857,832
Total Utility Fund Debt	\$ 6,212,330	\$ 2,599,004	\$ 8,811,334
Grand Total	\$ 48,302,095	\$ 14,338,148	\$ 62,640,243
Percent Change Year to Year	-9.18%	-13.83%	-10.28%
Tax Rate	\$0.4550 cents (Co. General)	\$0.04 (ALS)	
Tax Revenue	\$ 37,231,186	\$ 3,232,950	\$ 40,464,136

Moore County Debt	Principal as of June 30, 2007	Total of Remaining Interest*	Total as of June 30, 2007
Moore County Schools Debt	\$ 24,693,019	\$ 6,222,077	\$ 30,915,096
Sandhills Community College Debt	\$ 8,910,784	\$ 3,009,222	\$ 11,920,006
General County Government Debt	\$ 4,132,474	\$ 640,319	\$ 4,772,793
Total Utility Fund Debt	\$ 5,575,575	\$ 2,330,821	\$ 7,906,396
Total General Govt. Debt Service	\$ 43,311,852	\$ 12,202,439	\$ 55,514,291
Percent Change Year to Year	-10.33%	-14.90%	-11.38%
Tax Rate	\$0.4550 cents (Co. General)	\$0.04 (ALS)	
Tax Revenue	\$ 38,301,252	\$ 3,371,460	\$ 41,672,712

Moore County Debt	Principal as of June 30, 2008	Total of Remaining Interest*	Total as of June 30, 2008
Moore County Schools Debt	\$ 53,706,696	\$ 22,353,764	\$ 76,060,460
Sandhills Community College Debt	\$ 16,311,479	\$ 6,920,603	\$ 23,232,082
General County Government Debt	\$ 4,811,549	\$ 719,390	\$ 5,530,939
Total Utility Fund Debt	\$ 12,618,475	\$ 2,146,912	\$ 14,765,387
Grand Total	\$ 87,448,199	\$ 32,140,669	\$ 119,588,868
Percent Change Year to Year	101.90%	163.40%	115.42%
Tax Rate	\$0.4450 cents (Co. General)	\$0.03 (ALS)	
Tax Revenue	\$ 49,525,448	\$ 3,350,236	\$ 52,875,684

>Voter Approved general obligation bonds increased principal by \$40 million

>East Moore Water District Phase 2 increased utility debt principal by \$7.6 million



Debt Service

Moore County Debt	Principal as of June 30, 2009	Total of Remaining Interest*	Total as of June 30, 2009
Moore County Schools Debt	\$ 72,099,723	\$ 29,870,893	\$ 101,970,616
Sandhills Community College Debt	\$ 23,074,167	\$ 9,593,352	\$ 32,667,519
General County Government Debt	\$ 3,966,738	\$ 537,151	\$ 4,503,889
Total Utility Fund Debt	\$ 11,971,477	\$ 10,275,172	\$ 22,246,649
Grand Total	\$ 111,112,105	\$ 50,276,568	\$ 161,388,673
Percent Change Year to Year	27.06%	56.43%	34.95%
Tax Rate	\$0.4790 cents (Co. General)	\$0.025 (ALS)	
Tax Revenue	\$ 54,531,052	\$ 2,852,715	\$ 57,383,767

>Voter Approved general obligation bonds increased principal by \$29.5 million

Moore County Debt	Principal as of June 30, 2010	Total of Remaining Interest*	Total as of June 30, 2010
Moore County Schools Debt	\$ 67,813,812	\$ 27,107,288	\$ 94,921,100
Sandhills Community College Debt	\$ 22,129,822	\$ 8,703,360	\$ 30,833,182
General County Government Debt	\$ 2,931,810	\$ 379,672	\$ 3,311,482
Total Utility Fund Debt	\$ 11,328,611	\$ 9,757,182	\$ 21,085,793
Grand Total	\$ 104,204,055	\$ 45,947,502	\$ 150,151,557
Percent Change Year to Year	-6.22%	-8.61%	-6.96%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue	\$ 53,858,198	\$ 2,328,988	\$ 56,187,186

Moore County Debt	Principal as of June 30, 2011	Total of Remaining Interest*	Total as of June 30, 2011
Moore County Schools Debt	\$ 63,464,523	\$ 24,568,934	\$ 88,033,457
Sandhills Community College Debt	\$ 21,185,477	\$ 7,869,329	\$ 29,054,806
General County Government Debt	\$ 30,099,184	\$ 11,210,831	\$ 41,310,015
Total Utility Fund Debt	\$ 20,512,742	\$ 13,860,882	\$ 34,373,624
Grand Total	\$ 135,261,926	\$ 57,509,976	\$ 192,771,902
Percent Change Year to Year	29.80%	25.16%	28.38%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue	\$ 54,274,878	\$ 2,319,762	\$ 56,594,640

>Limited Obligation Bonds for Public Safety/Detention Center increased principal by \$29.8 million

>Limited Obligation Bonds for Moore County Public Utilities increased principal by \$8.6 million



Debt Service

Moore County Debt**	Principal as of June 30, 2012	Total of Remaining Interest*	Total as of June 30, 2012
Moore County Schools Debt	\$ 59,945,387	\$ 22,150,150	\$ 82,095,537
Sandhills Community College Debt	\$ 19,999,613	\$ 7,060,919	\$ 27,060,532
General County Government Debt	\$ 28,177,597	\$ 9,960,216	\$ 38,137,813
Total Utility Fund Debt	\$ 36,741,502	\$ 19,111,832	\$ 55,853,334
Grand Total	\$ 144,864,099	\$ 58,283,117	\$ 203,147,216
Percent Change Year to Year	7.10%	1.34%	5.38%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue **	\$ 54,838,299	\$ 2,347,201	\$ 57,185,500

>State Revolving Loan for Water Pollution Control Plant increased principal for utilities by \$11 million

as of June 30, 2012. The full \$20 million loan will show at project completion

>East Moore Water District Phase 3 increased utility debt principal by \$3.7 million

Moore County Debt**	Principal as of June 30, 2013	Total of Remaining Interest*	Total as of June 30, 2013
Moore County Schools Debt	\$ 53,411,781	\$ 18,967,391	\$ 72,379,172
Sandhills Community College Debt	\$ 16,032,219	\$ 5,494,347	\$ 21,526,566
General County Government Debt	\$ 26,610,408	\$ 8,799,010	\$ 35,409,418
Total Utility Fund Debt	\$ 42,223,272	\$ 19,267,344	\$ 61,490,616
Grand Total	\$ 138,277,680	\$ 52,528,092	\$ 190,805,772
Percent Change Year to Year	-4.55%	-9.87%	-6.08%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue **	\$ 55,981,367	\$ 2,403,038	\$ 58,384,405

Moore County Debt	Principal as of June 30, 2014	Total of Remaining Interest	Total as of June 30, 2014
Moore County Schools Debt	\$ 49,951,305	\$ 16,894,698	\$ 66,846,003
Sandhills Community College Debt	\$ 14,853,695	\$ 4,891,501	\$ 19,745,196
General County Government Debt	\$ 24,537,770	\$ 7,677,228	\$ 32,214,998
Total Utility Fund Debt	\$ 40,594,541	\$ 18,019,032	\$ 58,613,573
Grand Total	\$ 129,937,311	\$ 47,482,459	\$ 177,419,770
Percent Change Year to Year	-6.03%	-9.61%	-7.02%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue	\$ 57,624,802	\$ 2,469,348	\$ 60,094,150



Debt Service

Moore County Debt	Principal as of June 30, 2015	Total of Remaining Interest	Total as of June 30, 2015
Moore County Schools Debt	\$ 46,536,134	\$ 14,915,912	\$ 61,452,046
Sandhills Community College Debt	\$ 13,693,866	\$ 4,317,928	\$ 18,011,794
General County Government Debt	\$ 22,325,862	\$ 6,647,442	\$ 28,973,304
Total Governmental	\$ 82,555,862	\$ 25,881,282	\$ 108,437,144
Total Utility Fund Debt	\$ 40,521,070	\$ 16,867,254	\$ 57,388,323
Grand Total All Sources	\$ 123,076,932	\$ 42,748,536	\$ 165,825,468
Percent Change Year to Year	-5.28%	-9.97%	-6.53%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue	\$ 57,539,320	\$ 2,456,127	\$ 59,995,447

Moore County Debt	Principal as of June 30, 2016	Total of Remaining Interest	Total as of June 30, 2016
Moore County Schools Debt	\$ 39,700,296	\$ 12,197,840	\$ 51,898,136
Sandhills Community College Debt	\$ 11,559,704	\$ 3,495,374	\$ 15,055,078
General County Government Debt	\$ 20,404,011	\$ 5,744,895	\$ 26,148,906
Total Governmental	\$ 71,664,011	\$ 21,438,109	\$ 93,102,120
Total Utility Fund Debt	\$ 39,225,044	\$ 15,652,707	\$ 54,877,751
Grand Total All Sources	\$ 110,889,055	\$ 37,090,816	\$ 147,979,871
Percent Change Year to Year	-9.90%	-13.23%	-10.76%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue	\$ 55,005,963	\$ 2,369,749	\$ 57,375,712

Moore County Debt	Principal as of June 30, 2017	Total of Remaining Interest	Total as of June 30, 2017
Moore County Schools Debt	\$36,155,817	\$10,612,628	\$46,768,445
Sandhills Community College Debt	\$10,379,183	\$3,038,372	\$13,417,555
General County Government Debt	\$19,651,977	\$2,509,231	\$22,161,208
Total Governmental	\$66,186,977	\$16,160,231	\$82,347,208
Total Utility Fund Debt	\$46,622,440	\$18,084,396	\$64,706,836
Grand Total All Sources	\$112,809,417	\$34,244,627	\$147,054,044
Percent Change Year to Year	1.73%	-7.67%	-0.62%
Tax Rate	\$0.4650 cents (Co. General)	\$0.03 (ALS)	
Tax Revenue	\$56,259,650	\$3,539,659	\$59,799,309



Debt Service

For June 30, 2018 the Schools Debt increased in the General Fund with the addition of a new Limited Obligation Bond (LOB) approved during fiscal year 2018 for a new Area I Elementary School in Whispering Pines, NC. The LOB was funded by First Bank for \$31,000,000 and the school is currently under construction with an opening date of Fall 2019. The issue date on the LOB Loan with First Bank was complete on January 18, 2018.

Moore County Debt	Principal as of June 30, 2018	Total of Remaining Interest	Total as of June 30, 2018
Moore County Schools Debt	\$64,676,807	\$18,380,807	\$83,057,614
Sandhills Community College Debt	\$9,673,193	\$2,593,422	\$12,266,616
General County Government Debt	\$17,285,261	\$2,066,598	\$19,351,858
Total Governmental	\$91,635,261	\$23,040,827	\$114,676,087
Total Utility Fund Debt	\$44,525,605	\$16,751,119	\$61,276,724
Grand Total All Sources	\$136,160,866	\$39,791,946	\$175,952,812
Percent Change Year to Year	1.73%	-7.67%	-0.62%
Tax Rate	\$0.4650 cents (Co. General)	\$0.03 (ALS)	
Tax Revenue	\$57,787,907	\$3,715,463	\$61,503,370



Five Year Financial Forecast



The County plans for long term solutions to funding issues both in the Capital Improvement Budget (CIP) and operational budgets. The CIP is forecast for 10 years and can be found in the CIP and Debt Management section. This section is devoted to budget projections for the operating budget. These projections are made with the best information available at the time of this writing. The following assumptions, graphs and other information provided are the basis for the forecast.

General Fund-Assumptions

Revenue

- **Property Tax**-Since FY 09, property tax revenues have been trending toward little to no growth. This is in contrast to historic growth of 3+/- % in previous years. This trend is expected to continue with only modest growth over FY 14 and FY 15. We expect the real estate market to pick up in FY 17 and FY 18 and property tax revenue to increase in FY 19, 20 and FY 21. Pre-FY 08 property tax revenue may not be re-established until FY 17 or later. FY18 and FY19 show a moderate increase in property tax revenue. FY20 will be a re-valuation year for the county and taxes property taxes are expected to increase somewhat.
- **Sales Tax**-This tax, to a greater extent than the property tax, is sensitive to the economy. Between FY 09 and 10, sales tax revenue dropped by 18%. We forecast that sales tax will recover more quickly than the property tax and will mirror the progress of the economy. With the projected passing of article 46, ¼ cent sales tax on the November 2018 referendum, we have projected a \$3,000,000 annual increase in sales tax collections.
- **Other Taxes and Licenses**-This source of revenue is expected to remain constant over the next five years, with only a slight increase in the out years commensurate with the real estate market and general economy.
- **Unrestricted Intergovernmental**-After a large decrease from FY 09 to 10, this revenue source has leveled out and is forecast to remain at this level thru FY 19 and beyond.
- **Restricted Intergovernmental**-This source of funding is projected to incrementally decrease over the forecast period due to national economic and political pressure in the Human Services area.
- **Investment income**-As a result of the collapse of the global financial markets and other factors, interest income has been reduced by 80% since FY 09. The projection is uncertain in the future because interest rates are currently at record lows, but projected to go up over the next 5 years because of inflation. The amount of increase is uncertain. We have a modest increase projected through FY 17 of an 8-10 % in revenue (not rates) due to higher interest rates. Interest rates have slowly risen and are projected to increase over the next 5 years.
- **Charges for Services**-We expect this source of revenue to remain constant over the 5 year period with slower demand and slower growth of services. We have increased charges for services for planning and permitting and environmental health services in the FY19 budget.
- **Donations**-this revenue is expected to flatten out at approximately \$40,000 per year during the 5 year period.
- **Other Financing Sources**-This category includes appropriated fund balance, transfers from other funds and miscellaneous revenues.

Expenditures

- **Salaries and Wages**-This expenditure component has remained relatively stable from FY 09-11. In FY 13, salaries and wages were increased by approximately 4%. This will affect future budgets; therefore, this component is forecast to rise by 1.5% per year. During fiscal year 2018 the county hired an agency to conduct a salary study as compared to other same size North Carolina counties



Five Year Financial Forecast

to remain competitive in the market place. The expected salary and fringe increase budgeted in FY19 is \$1.2 million and is included in the FY19 budget to begin with pay period September 15, 2018.

- Fringe Benefits-In FY 19 benefits were increased due to increasing pension obligations, health care costs, and salary increases. We expect benefits to rise by 2.5% per year in state retirement and other health care costs. The county is self-insured.
- Operating Costs-these costs have remained steady or decreased over the past 3 years. We expect to see these costs to remain at little or no increase. Further, as budgets constrict, and as personnel are removed from the payroll, it is expected that operational costs will also be decreased.
- Debt Service-General Fund debt is expected to slowly increase over the next 5 years. If the potential bond referendum passes in May 2018 as projected, debt service will increase significantly. The bond referendum did pass and the county is proceeding forward with the issuances at this time.
- Education, Including Debt-This component is expected to rise at or greater than the rate of inflation. Historically, the largest share of the General Fund expenditures goes to education and debt. The State is in the process of shifting to local government a greater share of the school costs and therefore this component is expected to rise at greater than the cost of living.
- Other-This category contains contingency funds, undistributed benefits and grants among other accounts. Although it has been erratic in growth and contraction in the past, this component is forecast to remain at the FY 17 level or less.

Enterprise Fund Assumptions

Revenues

- Charges for Services-Over the projection period, demand will show a slight increase generating a slight increase in the revenue base. A rate study was conducted during fiscal year 2018 which did increase the rates for the utility funds significantly. A growth rate of 1% is considered to be realistic in the county and the rate study showed the rates are now comparable to other same size counties.
- Other Revenues-Investment earnings, grants and appropriated retained earnings make up the majority of this category of revenue. These revenues are expected to remain flat with grants/loans made to the county in prior years by the State will be fulfilled.

Expenditures

- Salaries and Wages-This component is expected to rise about 2.5 % per year just as other County employees, based on the prior fiscal years cost of living, step and benefit increases. The pay study did impact the enterprise funds as well as the general fund.
- Fringe Benefits-An expected increase of 2.5% per year based on the General Fund assumptions outlined above.
- Operating Costs-These costs are expected to stabilize in the 5 year forecast, primarily due to slower than usual growth and the completion of the upgrade and expansion of the Water Pollution Control Plant (WPCP).
- Capital Outlay-This expenditure is expected to remain at consistent levels due completion of the WPCP and the East Moore Water District Project.

Five Year Financial Forecast



Internal Service Fund Assumptions

Revenues and Expenditures

This fund is composed of Risk Management. Since this is an internal service department, their revenues and expenditures should equal and are earned from departments and functions they serve in county government. An overall increase in expense and revenue is built into budgets in the operating funds for services provided by internal service departments and therefore to include it here would overstate the forecast. FY19 has a slight increase as compared to FY18. Health Insurance costs remain at \$8,400 per full-time employee per fiscal year.

Special Revenue Funds

Revenues

This fund is made up of the Emergency Medical Service Fund (EMS), E911 Emergency Telephone System (E911), Soil and Water Conservation and Transportation Services.

- **Advanced Life Support Tax**-Since this tax is collected on the same basis as the property tax, the same assumptions are made as in the General Fund. The tax rate for Advanced Life Support Tax has increased from \$.02/\$100 value in FY17 to \$.03/\$100 value in FY18 and increase to \$.04/\$100 value in FY19. This fund handles all costs associated with Ambulatory Transport.
- **Charges for Services**-In the Transportation Fund, we expect demand to grow at a rate of 1 to 1.5% per year thus increasing this revenue which makes up 55% of the revenue of the department.
- **Other Revenues**-Other revenues such as medical reimbursements and grants are expected to be level in the forecast period. Medicaid cost reimbursements may decrease, but we have no current basis to determine how much it will decrease.

Expenditures

- **Salaries and Wages, Fringe Benefits**-These costs will mirror the increases for all employees as stated above for the General Fund. These funds are also included in the pay study the county conducted during FY18 and will be included in the FY19 budget.
- **Operating Costs**-In the EMS fund, we expect costs to go up slightly in advance of the Consumer Price Index. This is calculated at 2% per year for this forecast. In Transportation Services, we expect the costs to continue to rise due to fuel costs by 1.5% per year. However, this increase is expected to be offset by an increase in revenue because of greater demand.

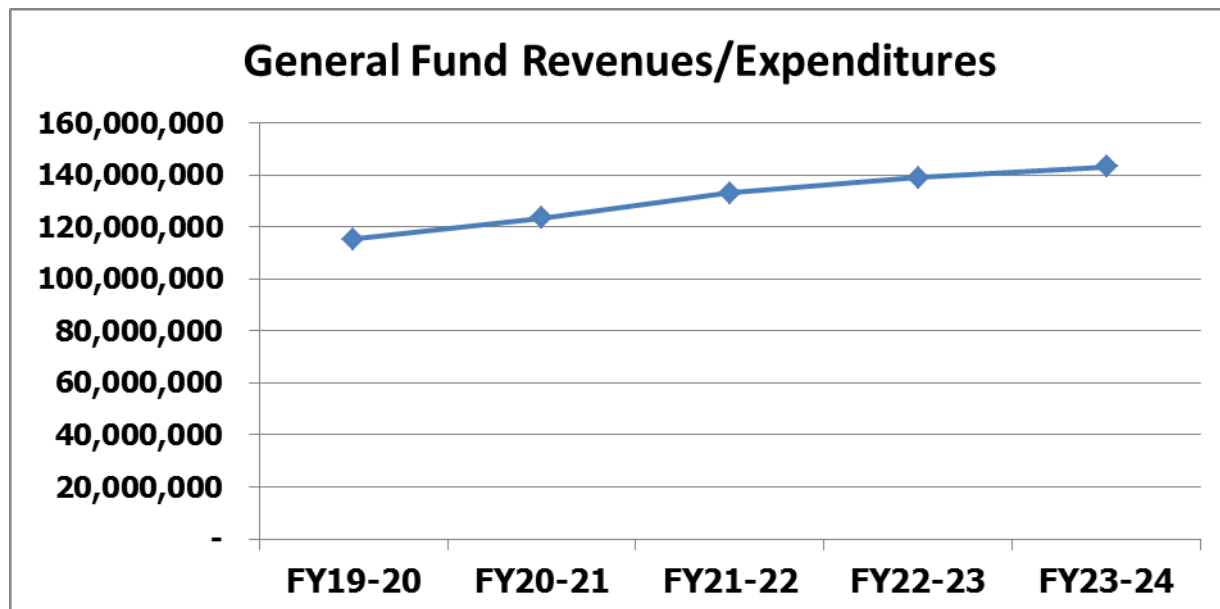


Five Year Financial Forecast

The following is a presentation of the five year financial forecast for the General fund.

REVENUES	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24
Property Tax	60,599,000	61,810,980	62,429,090	63,677,672	66,224,778
Sales Tax	21,000,000	22,470,000	23,144,100	23,838,423	24,076,807
Other Taxes & Licenses	760,725	770,000	780,000	775,000	780,000
Unrestricted Governmental	199,878	201,877	203,896	205,935	207,994
Restricted Governmental	11,652,622	11,687,580	11,722,643	11,757,811	11,804,842
Investments	900,000	850,000	875,000	925,000	900,000
Charges for Services	9,805,041	10,326,074	10,527,436	10,527,482	10,527,000
Donations	38,000	38,380	38,764	39,151	39,543
Other Revenue	10,399,940	15,239,020	23,314,761	27,193,280	28,691,710
Total	115,355,206	123,393,911	133,035,689	138,939,753	143,252,674

EXPENDITURES	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24
Salaries & Wages	30,722,151	31,951,037	32,427,636	32,857,363	34,527,696
Benefits	10,752,753	11,182,863	11,349,673	11,500,077	12,084,694
Operating Costs	13,629,630	13,902,223	14,180,267	14,645,129	14,480,935
Debts	16,000,000	19,000,000	24,000,000	25,200,000	27,000,000
Education, including Debt	42,000,000	44,909,516	47,000,000	50,109,516	50,275,606
Other Expenditures	2,250,672	2,448,272	4,078,113	4,627,668	4,883,743
Total	115,355,206	123,393,911	133,035,689	138,939,753	143,252,674

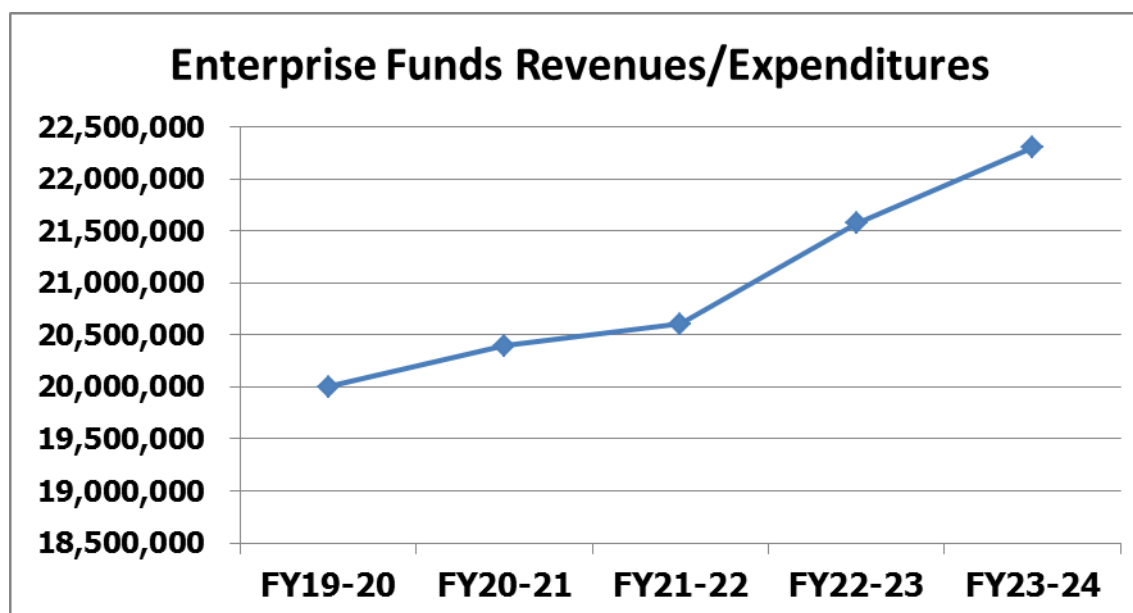


Five Year Financial Forecast



The following is a presentation of the five year financial forecast for the enterprise funds.

REVENUES	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24
Charges for Services	20,000,000	20,400,000	20,604,000	21,575,000	22,300,000
Other Revenue	-	-	-	-	-
Total	20,000,000	20,400,000	20,604,000	21,575,000	22,300,000
EXPENSES	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24
Salaries & Wages	2,725,000	2,793,125	2,862,953	2,934,527	3,007,890
Benefits	953,750	977,594	1,002,034	1,027,084	1,052,762
Operating Costs	8,165,910	8,370,058	8,579,309	8,793,792	9,013,637
Capital Outlay	3,678,075	3,670,027	3,455,778	3,998,072	4,283,649
Transfer to Capital Reserve	527,265	540,447	553,958	567,807	582,002
Other Expense-Debt Service	3,950,000	4,048,750	4,149,969	4,253,718	4,360,061
Total	20,000,000	20,400,000	20,604,000	21,575,000	22,300,000

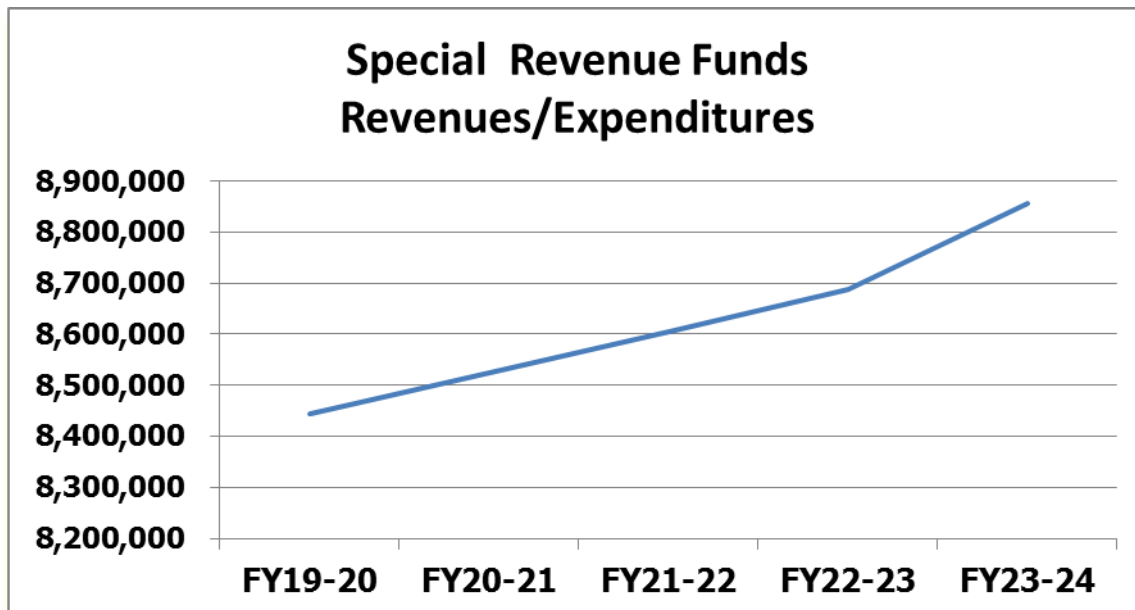




Five Year Financial Forecast

The following is a presentation of the five year financial forecast for the Special Revenue funds.

REVENUES	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24
ALS Tax	3,653,070	3,689,601	3,726,497	3,763,762	3,801,399
E911 PSAP	413,395	413,395	413,395	413,395	428,350
Charges for Services	3,835,007	3,873,357	3,912,091	3,951,212	4,015,036
Restricted Governmental	532,916	538,245	543,628	549,064	600,000
Other Revenue	10,200	10,302	10,405	10,509	10,500
Total	8,444,588	8,524,900	8,606,015	8,687,941	8,855,285
EXPENDITURES	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24
Salaries & Wages	3,607,496	3,643,571	3,750,872	3,859,957	3,937,156
Benefits	995,837	1,005,795	1,025,910	1,046,428	1,056,893
Operating Costs	2,726,191	2,814,000	2,748,069	2,680,383	2,730,000
Capital Outlay	1,109,361	1,055,717	1,075,231	1,095,121	1,125,336
Other Expenditures	5,703	5,817	5,932	6,051	5,900
Total	8,444,588	8,524,900	8,606,015	8,687,941	8,855,285



Supplemental Information



Population and Demographics of Moore County, NC

The following is demographic information about Moore County which was updated in 2015 following the 2010 census. The estimated population as of July 1, 2016 and 2015 data is listed below:

• Population 2015	94,352
• Population Estimates as of July 1, 2016	95,776
• Change from 2010 to 2015	+6.9%
• Percent of persons under 5 years of age	5.4%
• Percent of persons between 5 and 18	21.2%
• Percent of persons between 18 and 65	24.0%
• Percent of females	52.1%
• Percent of white persons	82.7%
• Percent of black persons	12.9%

As of July 2017 the population estimates and other information from the US Census is listed below:

• Population estimate July 1, 2017	97,264
• Population Census, April 1, 2010	88,247
• Change from 2010 to 2017	+10.2%
• Percent of persons under 5 years of age	5.8%
• Percent of persons between 5 and 18	21.3%
• Percent of persons between 18 and 65	23.8%
• Percent of females	51.9%
• Number of Veterans 2012-2016	9,067
• Housing Units, July 1, 2017	47,275
• High School graduate or higher percent 2012-16	89.6%
• Median Household income (in 2016 dollars)	\$51,873
• Per Capita income in 12 months (in 2016 dollars)	\$29,679
• Persons in poverty	11.4%
• Population per square mile, 2010	126.5

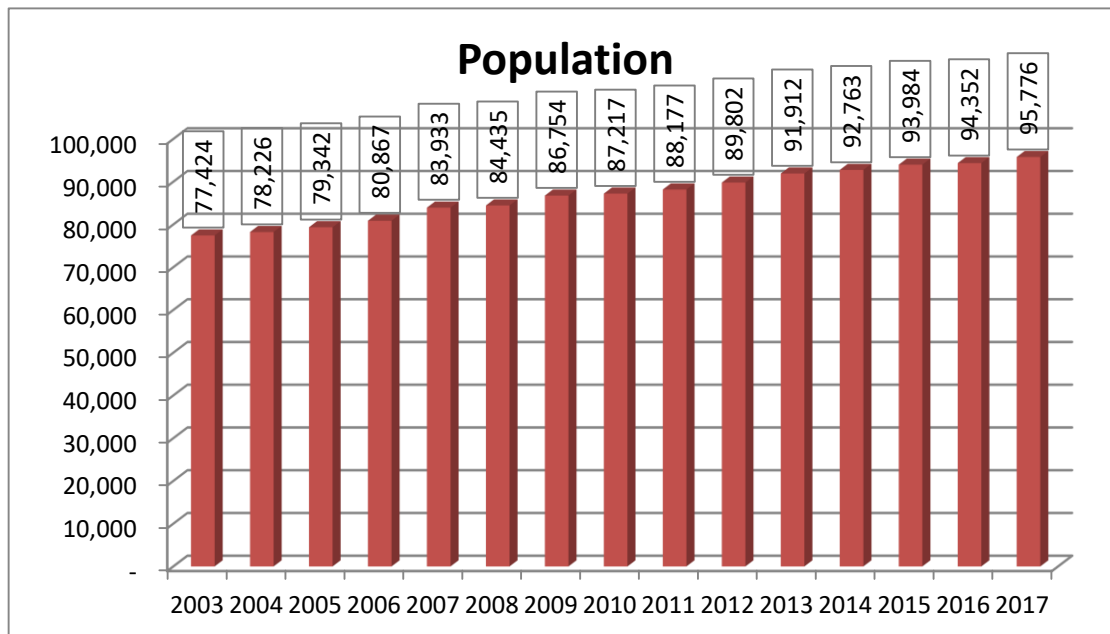
Following is a population trend chart from 2003 to 2017 showing the growth for Moore County. It also includes the median age, school enrollment and the unemployment rate by year.



Supplemental Information

The population of Moore County continues to grow at a steady rate. The County's unemployment rate, while at 4.86% on June 30, 2017, is better than most surrounding counties and is better than the state average. The unemployment rate is from the NC Employment Security Commission.

Fiscal Year	Population –US Census	Median Age	School Enrollment-10 Day Enrollment Report	Unemployment Rate
2003	77,424	42.76	11,331	7.20%
2004	78,226	43.04	11,711	5.90%
2005	79,342	43.32	11,937	5.40%
2006	80,867	43.52	12,014	4.80%
2007	83,933	44.80	12,294	4.80%
2008	84,435	45.00	12,334	4.90%
2009	86,754	45.00	12,270	8.60%
2010	87,217	45.00	12,280	10.80%
2011	88,177	45.00	12,842	8.96%
2012	89,802	45.00	12,828	9.20%
2013	91,912	46.00	12,707	8.82%
2014	92,763	46.00	13,009	6.67%
2015	93,984	46.00	13,130	5.67%
2016	94,352	46.00	12,993	5.44%
2017	95,776	46.00	12,792	4.86%

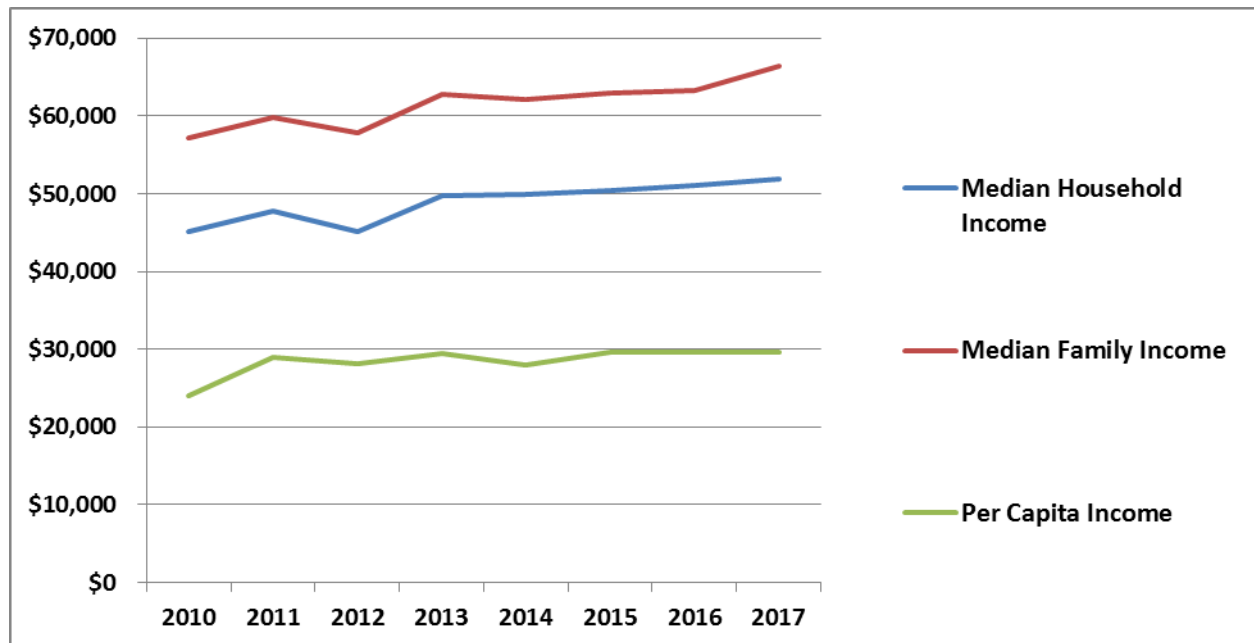


Supplemental Information



The Per Capita income for Moore County has steadily increased until 2014. In 2015 there was a slight increase due to the economic shift in median family income. In 2016 through 2017 there are signs of the economy shifting for the better. Information is from Partner's in Progress, Moore County, NC data.

Fiscal Year	Median Household Income	Median Family Income	Per Capita Income
2010	\$45,193	\$57,086	\$24,063
2011	\$47,692	\$59,854	\$28,890
2012	\$45,158	\$57,743	\$28,126
2013	\$49,763	\$62,699	\$29,478
2014	\$49,959	\$62,099	\$27,964
2015	\$50,393	\$62,914	\$29,570
2016	\$50,998	\$63,254	\$29,643
2017	\$51,873	\$66,449	\$29,679





Supplemental Information

The following charts list the major employers for Moore County and the principal taxpayers for Moore County. The top ten tax payers make up about 3.26% of the total revenues for the County. Much of that value is related to the golf resorts and the golf industry. This information is as of July 1, 2018.

Top 10 Employers - Moore County, NC	Employees	Rank
Moore Regional Hospital	1000 & Over	1
Moore County Schools	1000 & Over	2
Pinehurst, Inc.	1000 & Over	3
County of Moore	500-999	4
Sandhills Community College	500-999	5
St. Joseph of the Pines	500-999	6
Pinehurst Medical Clinic, Inc.	250-499	7
Wal-Mart Associates, Inc.	250-499	8
Harris Teeter	250-499	9
Food Lion	250-499	10

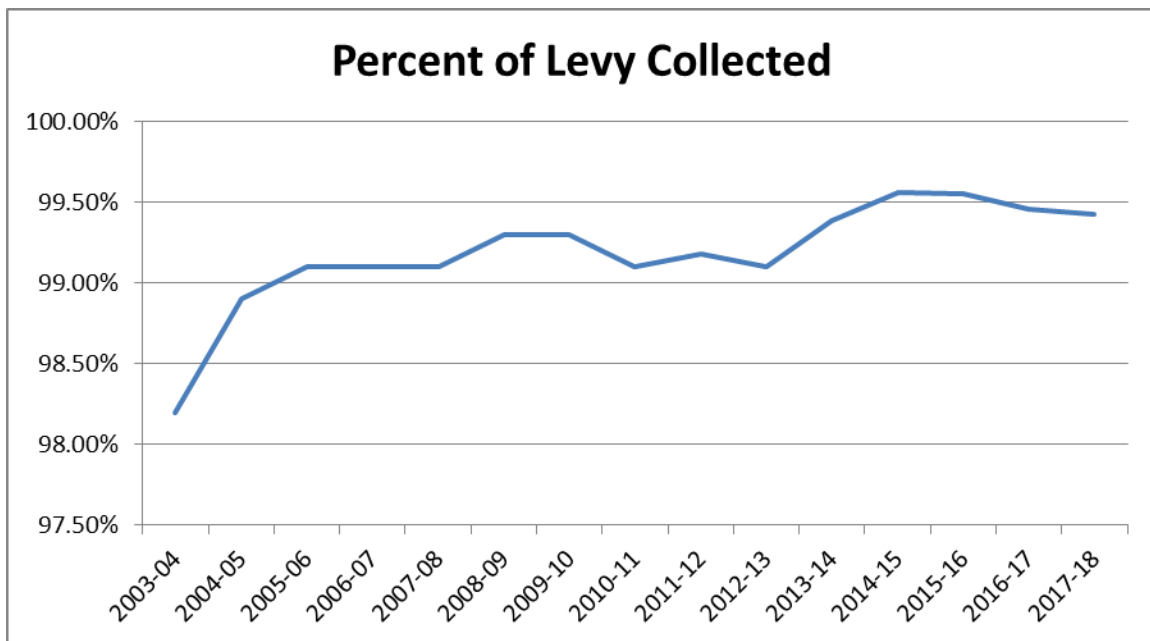
Principal Property Tax Payers	Taxable Assessed Value	Rank	% of Total Taxable Assessed Value
Duke Energy Progress, Inc	93,914,353	1	0.75%
Resorts of Pinehurst	91,291,080	2	0.73%
Pinehurst, Inc.	47,783,920	3	0.38%
Morganton Park, LLC	27,962,500	4	0.22%
Pinehurst Medical Group, LLC	26,298,910	5	0.21%
Pinehurst Surgical Clinic	25,473,350	6	0.20%
Hawthorne Pinecrest, LLC	25,007,100	7	0.20%
Randolph Electric Memb Corp	24,921,363	8	0.20%
Hendricks Southern Pines, LLC	23,801,040	9	0.19%
HPI Clearwater, LLC	21,486,110	10	0.17%
Total Assessed Valuation of Top 10	407,939,726		3.26%
Balance of Assessed Valuation	12,089,757,547		96.74%
Total Assessed Valuation 2017-2018	12,497,697,273		100.00%

Supplemental Information



Moore County has had an extremely high tax collection rate of over 99% for 20+ years. The tax payers in Moore County deserve a lot of credit for paying their share of property taxes in a timely manner. Also, the tax department deserves a lot of credit for working with tax payers to make this a reality.

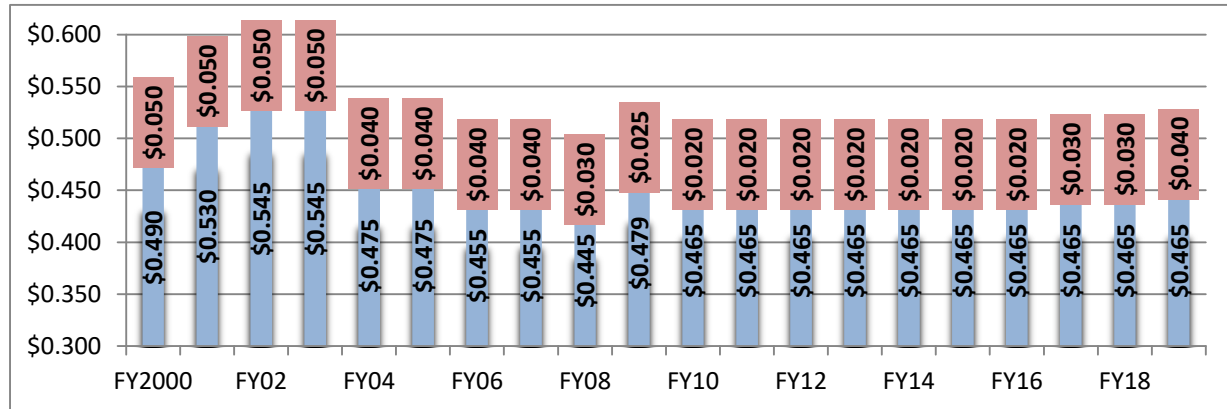
Fiscal Year	Total Tax Levy	Amount Collected	Percent of Levy	Collections in Subsequent Years	Revised Amount Collected	Percent of Levy
2003-04	\$30,771,000	\$30,225,000	98.20%	\$289,000	\$30,514,000	99.10%
2004-05	\$36,416,000	\$36,019,000	98.90%	\$431,000	\$36,450,000	99.90%
2005-06	\$37,215,000	\$36,892,000	99.10%	\$351,000	\$37,243,000	99.90%
2006-07	\$37,353,000	\$37,025,000	99.10%	\$299,000	\$37,324,000	99.90%
2007-08	\$38,775,000	\$38,442,000	99.10%	\$278,000	\$38,720,000	99.90%
2008-09	\$49,934,000	\$49,574,000	99.30%	\$269,000	\$49,843,000	99.80%
2009-10	\$54,958,000	\$54,564,000	99.30%	\$316,000	\$54,881,000	99.90%
2010-11	\$54,434,000	\$53,939,000	99.10%	\$329,000	\$54,268,000	99.70%
2011-12	\$54,684,000	\$54,236,000	99.18%	\$403,000	\$54,639,000	99.92%
2012-13	\$55,370,000	\$54,870,000	99.10%	\$486,000	\$55,356,000	99.90%
2013-14	\$56,115,394	\$55,771,067	99.39%	\$398,869	\$56,169,936	99.90%
2014-15	\$57,792,838	\$57,539,320	99.56%	\$427,489	\$57,966,809	99.70%
2015-16	\$55,773,331	\$55,524,300	99.55%	\$182,931	\$55,707,231	99.88%
2016-17	\$57,063,726	\$56,752,908	99.46%	\$229,300	\$56,982,208	99.85%
2017-18	\$58,326,083	\$57,993,240	99.43%	\$324,181	\$58,317,421	99.98%





Supplemental Information

The chart below shows the Moore County property tax rates per \$100/valuation by fiscal year. It includes the Advanced Life Support (ALS) annual tax rate per \$100/valuation also. The county charges a separate tax for advanced life support which provides ambulatory services. The ALS tax can only be used for ALS services. The County tax rate is in blue and the ALS tax rate is in red. This is the rate per \$100 of property valuation that is charged in the property tax bills each fiscal year based on the budget which is approved by the Board of Commissioners.



Here is another chart showing the tax rates by fiscal year which includes the fire district tax. FY14/15 was the last year each fire district had a separate property tax rate. In FY15/16 the Board of Commissioners formed the Fire Commission and at the same time a unified fire tax rate county-wide.

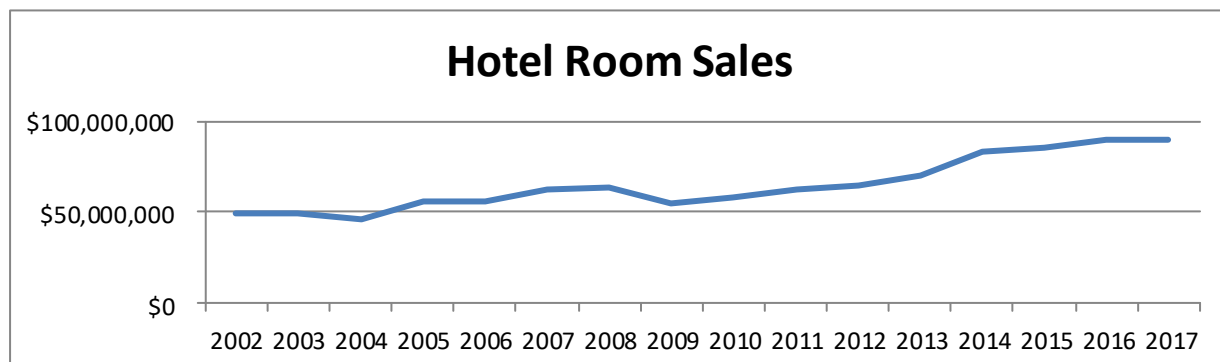
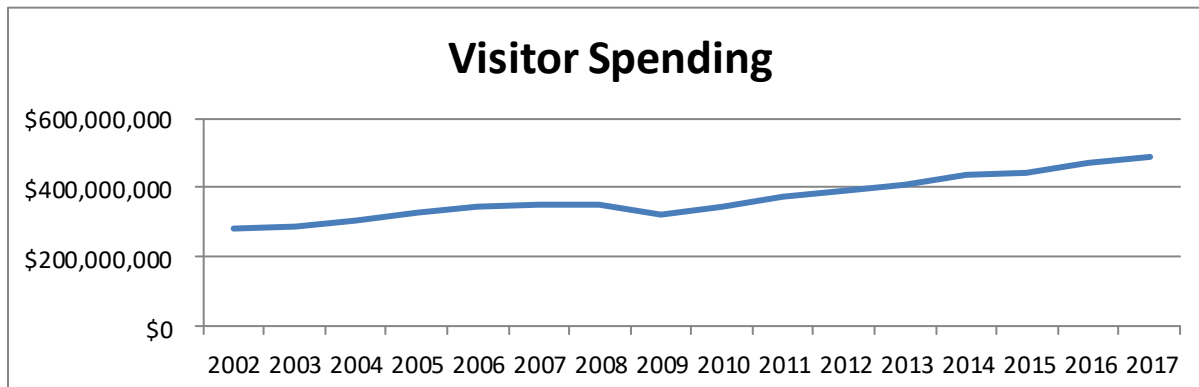
Tax Rates	FY14/15 Tax Rate	FY15/16 Tax Rate	FY16/17 Tax Rate	FY17/18 Tax Rate	FY18/19 Tax Rate
County/General	\$0.465	\$0.465	\$0.465	\$0.465	\$0.465
ALS	\$0.020	\$0.020	\$0.030	\$0.030	\$0.040
Fire Districts		\$0.080	\$0.085	\$0.090	\$0.095
A. Southern Pines	\$0.089				
B. Crestline	\$0.083				
C. Pinebluff	\$0.086				
D. Pinehurst	\$0.084				
E. Seven Lakes	\$0.040				
F. West End	\$0.069				
G. Eastwood	\$0.070				
J. Robbins	\$0.063				
K. Carthage	\$0.064				
M. Highfalls	\$0.066				
N. Eagle Springs	\$0.075				
P. Aberdeen	\$0.092				
Q. Crains Creek	\$0.111				
T. Whispering Pines	\$0.058				
V. Cypress Pointe	\$0.081				
W. Westmoore	\$0.070				

Supplemental Information



The Moore County Convention and Visitor's Bureau (CVB) was created by the North Carolina General Assembly to promote the tourism and convention business in Moore County. The County includes the CVB in the annual budget as a component unit and provides the accounting services for a fee. The CVB has an independent Board. Revenue to the travel and tourism industry has mirrored the economy and based on the charts, FY09 was impacted the most by the economic downturn with a 14% reduction from the previous fiscal year. Beginning in FY2011 the County's Tourism sector has rebounded, culminating with the 2014 U.S. Open Championships impact.

Fiscal Year	Visitor Spending	Hotel Occupancy	Hotel Avg. Daily Rate	Hotel Room Sales
2002	\$279,850,000	53%	\$104.10	\$49,151,930
2003	\$290,100,000	53%	\$105.10	\$49,342,479
2004	\$305,150,000	50%	\$99.68	\$45,479,000
2005	\$326,050,000	54%	\$110.26	\$56,106,864
2006	\$346,170,000	54%	\$104.62	\$55,922,729
2007	\$349,070,000	54%	\$117.22	\$62,843,049
2008	\$349,346,000	52%	\$119.80	\$63,576,434
2009	\$321,230,000	49%	\$108.34	\$54,889,979
2010	\$342,250,000	52%	\$106.37	\$58,225,462
2011	\$374,210,000	55%	\$113.28	\$62,776,622
2012	\$392,160,000	55%	\$117.76	\$64,892,248
2013	\$409,900,000	55%	\$123.84	\$70,096,155
2014	\$438,920,000	58%	\$137.15	\$82,748,767
2015	\$441,840,000	60%	\$133.55	\$85,592,175
2016	\$468,860,000	61%	\$137.30	\$89,407,475
2017	\$491,280,000	58%	\$141.50	\$89,866,650





Budget Glossary

ALS – Advanced Life Support. Emergency Management services charges an ALS tax to all Moore County citizens.

Assigned Fund Balance – Internal constraints, lower level than committed for fund balance. Amounts that are intended to be used for a specific purpose, but are neither restricted or committed. Assignments can occur any time before issuance of financial statements; they can be delegated by the Board to the Manager or another official of the County.

Available Fund Balance – Your available balance is the amount you can spend.

Balanced Budget – A balanced budget occurs when the total sum of revenues equals the total sum of expenditures.

Budget Amendment (BA) – Used to increase the overall budgeted revenues and expenditures within a fund. The total increase in revenue must equal the total increase in expenditures to balance. The budget amendment reflects changes that occur throughout the year to the original budget.

Budget Transfer (BT) – A budget transfer increases or decreases the budget available to spend during the current year, but does not increase or decrease the overall budgeted revenues and expenditures. A BT is used to show an increase to one budget line item with an offsetting decrease in another line item and does not change the overall total budget.

Capital Expenditure – Money spent by a business or organization on acquiring or maintaining fixed assets, such as land, buildings and equipment with a threshold of \$5,000 or more.

Capital Improvements Program - A plan for capital expenditures which provides long-lasting physical improvements to be incurred over a fixed period of several future years.

Capital Reserve - An account used to indicate that a portion of a fund's balance is legally restricted for a specific capital purpose and is, therefore, not available for general appropriation.

Carry Forward Encumbrance – A budget amendment that is added to the next fiscal year budget for the amount of outstanding commitments or purchase orders from the prior fiscal year. This encumbrance increases the overall original budget total in the new fiscal year.

Cash Management - The management of cash necessary to pay for governmental services, while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing, and maintaining banking relationships.

CAFR – Comprehensive Annual Financial Report (CAFR) is a set of governmental financial statements comprising the financial report of a governmental entity that complies with the accounting requirements set by the Governmental Accounting Standards Board (GASB).

Category - A consolidation of expenditures to measure personnel, operations, capital, contingency, special appropriations, debt service, transfers, and pro rata administrative services activities.

Budget Glossary



Charges for Services - these are revenues recording in the general fund that are approved fees charge for governmental services provided to the citizens such as permitting fees, register of deed fees for marriage licenses, etc.

Classification - Assignment of a position title and an associated pay range based on the job skills required for a particular position.

Component Unit of a Local Government– a legally separate organization for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading due to close relations and financial integration with the primary government. Ultimately, it is up to the professional judgement of the primary government's management to determine what entities should be included as component units. Most governmental component units are typically entities or non-profits whose purpose is to benefit a government by soliciting contributions and managing those funds.

Cost of Living Adjustment (COLA) – An increase in wages or salary to compensate for an increase in the cost of living.

Committed Fund Balance – Internal constraints at the highest (Board) level-do not expire, require Board action to undo.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Critical Measure or Thinking – The objective analysis of facts to form a judgment. The subject is complex, and there are several different definitions which generally include the rational, skeptical, unbiased analysis or evaluation of factual evidence.

Dashboard – a data visualization tool that displays the current status of metrics and key performance indicators. Dashboards consolidate and arrange numbers, metrics and sometimes performance scorecards on a single sheet to give an overview for that particular performance measure.

Debt Service - The County's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Department - An organizational unit responsible for carrying out a major governmental function.

Depreciation - The process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a fixed asset that cannot or will not be restored by repair and must be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to the reserve to replace the item at the end of its useful life.

Disbursement - Payment for goods and services in cash or by check.

Earmark - To designate funds for a specific use.

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds is to set aside, or commit funds for future expenditures.



Budget Glossary

Enterprise Fund - A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for the services are established to insure that revenues are adequate to meet all necessary expenditures. Enterprise funds are established for services such as water and sewer.

ESAC – Emergency Services Advisory Committee

Estimated Revenue - The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by the Board of Commissioners.

Expenditure - The outflow of funds for assets that are incurred or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds.

Expenses - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest and other charges.

Fiscal Policy - The financial policy, adopted by the Board of Commissioners, and used by the County staff in budgetary and financial matters.

Fiscal Year (FY) - The time period designating the beginning and ending period for recording financial transactions. The County of Moore's fiscal year begins July 1st and ends June 30th.

Fixed Assets - Assets of long-term character which are intended to continue to be held or used by the County, including land, buildings, machinery, furniture and other equipment.

FTE – Full-time equivalent is the ratio of the total number of paid hours during a period (part time, full time and contracted) by the number of working hours in that period Mondays through Fridays. The ratio units are FTE units or equivalent employees working full-time. In other words, one FTE is equivalent to one employee working full-time.

Function - A group of related programs crossing organizational (departmental) boundaries and aimed at accomplishing a broad goal, or a major service.

Fund - An accounting entity that possesses a set of self-balancing accounts and records all financial transactions for specific activities or government functions.

Fund Balance - Fund balance is the amount of assets in excess of the liabilities appropriated for expenditure, and is therefore also known as surplus funds.

Fund Balance Appropriated - A budgetary amount representing the fund's equity to be used to offset expenditures. Fund balance appropriated cannot exceed the sum of cash and investments less the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year preceding the budget year.

General Accepted Accounting Principles (GAAP) - Uniform minimum standards of and guidelines for financial accounting and reporting. GAAP encompasses the conventions; rules and procedures necessary to define accepted accounting practices.

GASB – The acronym used for General Accounting Standards Board.



GFOA – The acronym used for Government Finance Officers Association of the United States and Canada.

General Fund – The largest fund within the County, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes and other types of revenue. This fund usually includes most of the basic operating services, such as the Sheriff's department, Public Safety, Parks and Recreation, Administration, Finance, Planning and Community Development, as examples.

General Ledger – A file that contains a listing of the various accounts necessary to reflect the financial position of the government.

General Obligation Bonds - Bonds that finance a variety of public projects such as streets, buildings, and improvements. Repayment of these bonds is usually made from the General Fund, and the bonds are backed by the full faith and credit of the issuing government. These bonds must be voter approved.

Geographic Information System (GIS) – A County database, including hardware, software, and personnel. This system is to be utilized as a planning tool by County departments.

Goal - A statement of broad direction, purpose, or intent based on the needs of the community.

Grant - A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block, depending upon the amount of discretion allowed by the grantee.

Inter-fund Transfers - Amounts transferred from one fund to another.

Intergovernmental Revenue - Revenue received from another government for a specified purpose.

Internal Service Fund- A fund which permits the accounting transactions of the activity involved to be isolated and the activity's full costs to be passed on to the departments and agencies that use the service.

Inventory - A detailed listing of property currently held by the government.

Investment Earnings - Revenue earned on investments with a third party. The County uses a pooled cash system, investing the total amount of cash regardless of fund boundaries. The interest earned is then allocated back to individual funds by average cash balance in that fund.

JCPC – Juvenile Crime Prevention Council grant received by Moore County to fund the Youth Services Department.

Lease-Purchase Agreement - An agreement that conveys the right to property or equipment for a stated period of time. It allows the County to spread the cost of the acquisition over several budget years.

Levy - To impose taxes, special assessments, or service charges for the support of County activities.

Limited Obligation Bond – Bonds that finance a variety of public projects, such as facilities and facility improvements, schools, college building needs, etc. These are not voter approved.



Budget Glossary

Line Item Budget - A budget that lists each expenditure category (salaries, material, telephone, travel, etc.) separately, along with the dollar amount budgeted for each specified category.

Local Government Budget and Fiscal Control Act - This act governs all financial activities of local Governments within the State of North Carolina.

Long Term Debt - Debt with a maturity of more than one year after the date of issuance.

Maturities - The dates on which the principal or stated values of investments or debt obligations become due and/or may be reclaimed.

Modified Accrual Accounting - The accounting approach under which: 1) revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period; 2) expenditures are recognized in the accounting period in which a fund liability is incurred, and un-matured principal and interest on general long term debt is recognized when due.

North Carolina Association of County Commissioners (NCACC) - is an association that provides government relations, educational opportunities, county research and risk management information. A resource for all North Carolina Counties. (website can be found at www.ncacc.org).

Non-Spendable – amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Objectives - A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year. An objective should imply a specific standard of performance for a given program.

Operating Expenses - The portion of the budget pertaining to the daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as supplies, utilities, materials, and travel.

Operating Transfers - Routine and/or recurring transfers of assets between funds.

Ordinance – An authoritative rule or law, decree or command; a law or regulation made and passed by a government.

Other Revenues – these revenues received by local governments are revenues that cannot be accounted for in any other revenue category. Some examples are donations, transfers in from other component units such as the Airport or the CVB (Convention and Visitors Bureau) that are accounted for as ‘other’ revenues.

Other Taxes and Licenses – These revenues are made up of privilege license tax, white goods and scrap tires, and solid waste recycling and are located in the general fund of the county.

Performance Measures - Descriptions of a program's effectiveness, or efficiency (i.e., response time to public requests, frequency of document updates). These are designed to evaluate how you are performing in your roll and to identify any areas where training may be required.

Personnel - General category that includes salaries and wages, pensions, health insurance and other fringe benefits.

Budget Glossary



Productivity - A measure of the increase of service output of County programs compared to the per unit resource input invested.

Program - An organized set of related work activities that are directed toward accomplishing a common goal. Each County department is usually responsible for a number of related service programs.

Property Tax - Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

Proprietary - A government's continuing business type activities.

Reclassification - Change in a position title and/or the associated pay range based on changes in the job skills required for a given position.

Restricted Funds – External restrictions (laws, grantors)

Retained Earnings - An equity account reflecting the accumulated earnings of an Enterprise Fund.

Reserve - A portion of fund balance earmarked to indicate what is not available for expenditure, or is legally segregated for a specific future use.

Resolution – a decision on some matter; verdict; judgement. Written documentation on a process approved by the Board of Commissioners determining the purpose, action, method, procedure, etc.

Restricted Fund Balance – Should be reported when constraints placed on the use of resources are either (a) Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Restricted Intergovernmental Revenues - Grants, entitlements, and shared revenues which are recorded in the appropriate fund and classified both by source and function for which the revenues are to be spent.

Resources - Assets that can be used to fund expenditures. These can be such things as property taxes, user fees, beginning fund balance, or working capital.

Revaluation - Assignment of value to properties, buildings, vehicles, and equipment used for business and residential purposes by the Moore County Tax Department. Under State law, all property must be revalued no less frequently than once every four years.

Revenue - Funds which the government receives as income, including tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Revenue Bonds - Bonds which principal and interest are payable exclusively from earnings of an Enterprise Fund. Such bonds sometimes also contain a mortgage on the fund's property.

Schedule of Values – is an outline of the methodology and procedures used for appraising all real property values at the time of a general reappraisal.

Service Level - Service(s) or product(s) which comprise actual or expected output of a given program. Focus is on results, not measures of workload.



Budget Glossary

Source of Revenue - Revenues that are classified according to their source or point of origin.

Special Revenue Fund - A fund used to account for the revenues from specific sources that are to be used for legally specified expenditures.

Tax Base - The assessed valuation of all taxable real and personal property.

Unassigned Fund Balance – No external or internal constraints on the fund balance. This is the lowest classification for the General Fund. This is the amount that has not been reported in any other classification on the County Financial Statements.

Unencumbered Balance - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for expenditures.

Unrestricted intergovernmental revenues – Amounts received from other governments as fiscal aid in the form of shared revenue as reimbursements for performance of general government functions such as payments in lieu of taxes, payments from ABC funds, Medicaid hold harmless funds are examples.

VFIS – Volunteer Firemen’s Insurance Services, Incorporated.

Worker’s Compensation Experience Modification Rate – the experience modifier rate, or EMR is a numeric representation of a business’s claims and safety record as compared to other businesses in the same industry, within the same state.

